Preliminary *MeF*
Individual Income Tax Specifications for Software Developers

Tax Year
2012

ELECTRONIC FILING SYSTEM

Montana Department of
REVENUE

Revised 8/31/2012

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INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data required to submit a complete Montana return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.
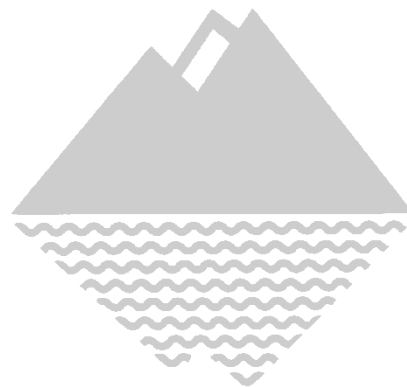
CONTACT PERSONNEL

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WHAT HAS CHANGED FOR TY2012

Montana Form 2 Pages 1, 2 and 3 - (Column A and B)

Ref # 170	Line 3a	Allow to Discuss Return with Spouse	(New)	Page 14
Ref # 1360	Line 44	Exemption amount changed to $2,240 Column A	(Updated)	Page 16
Ref # 1370	*Line 44*	*Exemption amount changed to $2,240 Column B*	*(Updated)*	*Page 16*

Montana Form 2 Page 4 – Schedule I (Additions to FAGI)

No Changes for TY2012

Montana Form 2 Page 5 – Schedule II (Subtractions from FAGI)

No Changes for TY2012

Montana Form 2 Page 6 – Schedule III (Itemized Deductions)

No Changes for TY2012

Montana Form 2 Page 7 – Schedule IV (Non-Resident/Part year Resident Tax)

No changes for TY2012

Montana Form 2 page 8 – Schedule V (Tax Credits)

Ref # 360	Line 13a	ENRG-B Nonfossil Form of Energy Generation Column A	(new)	Page 25
Ref # 370	*Line 13a*	*ENRG-B Nonfossil Form of Energy Generation Column B*	*(new)*	*Page 25*
Ref # 380	Line 13b	ENRG-B Nonfossil Form of Energy Generation Column A	(new)	Page 25
Ref # 390	*Line 13b*	*ENRG-B Nonfossil Form of Energy Generation Column B*	*(new)*	*Page 25*

Montana Form 2 Page 9 – Schedule VI (Full-Year Resident Credit paid to another State)

No Changes for TY2012

Montana Form 2 Page 9 – Schedule VII (Part-Year Resident Credit paid to another State)

No Changes for TY2012

Montana Form 2 Page 10 – Schedule VIII (Reporting of Special Transactions)

No Changes for TY2012

Montana Form 2M – Pages 1 and 2

This form has been added to the schema for TY2012

Montana Form 2M – Schedule I (Itemized Deductions)

This form has been added to the schema for TY2012

Montana Form 2M – Schedule II (Tax Credits)

This form has been added to the schema for TY2012

Montana Form 2M – Schedule II (Tax Credits)

This form has been added to the schema for TY2012

Montana Form 2EZ

This form has been added to the schema for TY2012

Montana Form 2EC (Elderly Homeowner/Renter Credit)

No Changes for TY2012

Montana Form QEC (Qualified Endowment Credit)

No Changes for TY2012

Montana Form CC (College Contribution Credit)

No Changes for TY2012

Montana Form ENRG-A (Geothermal Energy Systems Credit)

No Changes for TY2012

Montana Form ENRG-B (Alternative Energy System Credit)

Ref # 310	Line 1c	Amount of alternative energy system originally allowed Column A	(new)	Page 38
Ref # 320	Line 1c	Amount of alternative energy system originally allowed Column B	(new)	Page 38
Ref # 330	Line 2c	Amount of credit previously claimed Column A	(new)	Page 38
Ref # 340	Line 2c	Amount of credit previously claimed Column B	(new)	Page 38
Ref # 350	Line 3c	Recognized nonfossil form of energy generation credit Column A	(new)	Page 38
Ref # 360	Line 3c	Recognized nonfossil form of energy generation credit Column B	(new)	Page 38

Multiply line number changes

Montana Form ENRG-C (Energy Conservation Installation Credit)

No Changes for TY2012

Montana Form EST-I (Underpayment of Estimated Tax)

No Changes for TY2011

Montana Form SS (Social Security Worksheet)

No Changes for TY2011

Montana Form AFCR (Alternative Fuel Credit)

No Changes for TY2011

Montana Form DCAC (Dependent Care Assistance Credit)

No Changes for TY2011

Montana Form DS-1 (Disability Income Exclusion)

No Changes for TY2011

Montana Form 2441M (Child & Dependent Care Expenses)

No Changes for TY2011

Montana Form ECC (Elderly Care Credit)

No Changes for TY2011

Montana Form IND (Indian Certification)

No Changes for TY2011

Montana Form RCYL (Recycling Credit)

No Changes for TY2011

Montana Standard Deduction, Exemptions and Tax Table

This information has been updated for TY2012

Specification Document and Updates

This specification document has been changed since last year. The information contained in the specifications is formatted to identify which fields are for the primary and secondary taxpayers. Those fields associated for the primary taxpayer are in a normal font. Fields associated to the secondary taxpayer are formatted in an italic font. Also, every other line has been shaded to help identify certain each line item. Any new or changed items will be formatted in **bold blue** lettering.

Please see page 10 for changes to our testing process.

Basic schema validation should be performed on all returns, test or production, before they are submitted to the department.

Montana Signature Requirements

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E~Filing is considered the signature. The Department of Revenue does not require any paper documents from Electronic Return Originators (ERO). However, the taxpayer for a minimum of five years must retain a completed tax return and furnish those records upon request from the Montana Department of Revenue.

What Forms Can Be Filed Electronically

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of forms and schedules available for electronic filing.

1. **FORMS:**
   a. MT Form 2 – Long Form
   b. MT Form 2 – Schedule I (Montana Additions to Federal Adjusted Gross Income)
   c. MT Form 2 – Schedule II (Montana Subtractions to Federal Adjusted Gross Income)
   d. MT Form 2 – Schedule III (Montana Itemized Deductions)
   e. MT Form 2 – Schedule IV (Nonresident/Part-year resident Tax)
   f. MT Form 2 – Schedule V (Montana Tax Credits)
   g. MT Form 2 – Schedule VI (Full-year Resident Credit Paid to another State or Country)
   h. MT Form 2 – Schedule VII (Part-year Resident Credit Paid to another State or Country)
   i. MT Form 2 – Schedule VIII (Reporting of Special Transactions)
   j. MT Form 2M
   k. MT Form 2M – Schedule I (Montana Itemized Deductions)
   l. MT Form 2M – Schedule II (Montana Tax Credits)
   m. MT Form 2EZ
   n. MT Form 2EC – Elderly Homeowner/Renter Credit
   o. MT Form QEC – Qualified Endowment Credit
   p. MT Form CC – College Contributions
   q. MT Form ENRG-A – Geothermal Energy Systems Credit
   r. MT Form ENRG-B – Alternative Energy System Credit
   s. MT Form ENRG-C – Energy Conservation Installations Credit
   t. MT Form EST-I – Underpayment of Estimated Tax by Individuals and Fiduciaries
   u. MT Form SS – Social Security worksheet
   v. MT Form AFCR – Alternative Fuel Credit
   w. MT Form DCAC - Dependent Care Assistance Credit
   x. MT Form DS-1 – Disability Income Exclusion Calculation
   y. MT Form 2441M – Child and Dependent Care Expense Deduction
   z. MT Form ECC – Elderly Care Credit
   aa. MT Form IND – Indian Certification
   bb. MT Form RCYL – Recycling Credit

2. **RETURN TYPES:**
   a. Refund Returns
   b. Tolerance Returns
   c. Full Pay Returns
   d. Partial Pay Returns
   e. Amended returns

3. **RESIDENCY STATUS:**
   a. Full Resident
   b. Part-Year Resident
   c. Non-Resident

4. **ELECTRONIC BANKING OPTIONS:**
   a. Direct Deposit of refunds
   b. Direct Debit of Tax Due (taxpayer can choose to warehouse the payment)

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been retrieved from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file with in ten minutes of receiving the return from the Internal Revenue Service.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge electronic files every workday. If you have a problem with your acknowledgement system, do not tell your service centers "there is a problem with Montana". Your ERO's call us to find out why they have not received an acknowledgement. If you let us know you are having trouble, we will pass the word on to your ERO's as they call.

When to contact MT DOR regarding non-receipt of a Montana Acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.

2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.

3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-4070 or DORE-Services@mt.gov or FAX (406) 444-1505. Have the following information available when making the call.

    Electronic Transmitter Identification Number (ETIN)
    Transmission Date
    Date of IRS Acknowledgment Record
    Contact Name and Phone Number, Fax number or e-mail address
    State Submission ID for the return in question

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

ATS TESTING

Montana requires all software developers and transmitters to test with the MT DOR. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package will may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

New for TY2012 is criteria based testing. In order to facilitate our testing process a PDF copy of each test case will need to be submitted at the same time the returns are submitted to the IRS. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document created after the tests have been reviewed. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.

Once ATS test cases have been submitted to the IRS please forward the state submission ID's to DORE-Services@mt.gov. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process. Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors **Friday October 5th, 2012**. The IRS will make available Fed/State testing **November 5th, 2012**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

REJECTS CODES FOR MONTANA RETURNS

Currently there are no reject codes for any Montana returns.

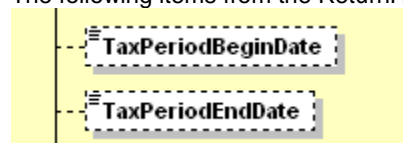# SUBMISSION MANIFEST

The following values should be used in the state submission manifest.

Element Name	Form 2	Form 2M	Form 2EZ
GovernmentCode	MTST	MTST	MTST
StateSubmissionType	Form2	Form2M	Form2EZ
SubmissionCatagory	IND	IND	IND

RETURN HEADER STATE

The following items from the ReturnHeaderState are required for Montana returns.

DEPENDENT RELATIONSHIP CODES

Please use the following Dependent Relation to Taxpayer codes.

Code	Relationship
AUN	Aunt (blood)
BRL	Brother-in-law
BRO	Brother
CHI	Child
DAL	Daughter-in-law
DAU	Daughter
FAL	Father-in-law
FAT	Father
FOS	Foster child
GRC	Grandchild
GRP	Grandparent
OTH	Not previously listed
MOL	Mother-in-law
MOT	Mother
NEP	Nephew (blood)
NIC	Niece (blood)
NON	No relationship
PAR	Parent
SIL	Sister-in-law
SIS	Sister
SOL	Son-in-law
SON	Son
STB	Stepbrother
STC	Stepchild
STF	Stepfather
STM	Stepmother
STS	Stepsister
UNC	Uncle (blood)

MONTANA FORMS AND SCHEDULES IN THE FOLLOWING ORDER:

Form	Description
MT Form 2	Pages 1, 2 and 3
MT Form 2 Page 4	Montana Additions to FAGI (Schedule I)
MT Form 2 Page 5	Montana Subtractions from FAGI (Schedule II)
MT Form 2 Page 6	Montana Itemized Deductions (Schedule III)
MT Form 2 Page 7	Nonresident/Part Year Resident Tax (Schedule IV)
MT Form 2 Page 8	Montana Tax Credits (Schedule V)
MT Form 2 Page 9	Montana Credit Paid to other State (Schedule VI and VII)
MT Form 2 Page 10	Reporting of Special Transactions (Schedule VIII)
MT Form 2M	Pages 1 and 2
MT Form 2M Page 3	Montana Itemized Deductions
MT Form 2M Page 4	Montana Tax Credits
MT Form 2EZ	Montana Form EZ
MT Form 2EC	Elderly Homeowner/Renter Credit
MT Form QEC	Qualified Endowment Credit
MT Form CC	College Contributions
MT Form ENRG-A	Geothermal Energy Systems Credit
MT Form ENRG-B	Alternative Energy System Credit
MT Form ENRG-C	Energy Conservation Installations Credit
MT Form EST-I	Underpayment of Estimated Tax by Individuals and Fiduciaries
MT Form SS	Social Security worksheet
MT Form AFCR	Alternative Fuel Credit
MT Form DCAC	Dependent Care Assistance Credit
MT Form DS-1	Disability Income Exclusion Calculation
MT Form 2441M	Child and Dependent Care Expense Deduction
MT Form ECC	Elderly Care Credit
MT Form IND	Indian Certification
MT Form RCYL	Recycling Credit

Ref #	Line #	Description	Element Type	Field Requirements

Montana Form 2 – Long Form
Pages 1, 2 and 3

Ref #	Line #	Description	Element Type	Field Requirements
100		Fiscal Year Beginning	DateType	Format YYYY-MM-DD
110		Fiscal Year Ending	DateType	Format YYYY-MM-DD
120		Amended return checkbox	CheckboxType	X or blank
130		NOL carryback checkbox	CheckboxType	X or blank
Filing Status				
140	Line 1	Filing Status 1 (Single)	CheckboxType	X or blank
150	Line 2	Filing Status 2 (Married filing jointly)	CheckboxType	X or blank
160	Line 3a	Filing Status 3a (Married filing separately on same form)	CheckboxType	X or blank
170		**Allow to discuss return with spouse checkbox**	**CheckboxType**	X or blank
180	Line 3b	Filing Status 3b (Married filing separately on separate forms)	CheckboxType	X or blank
190		Spouse SSN box for filing status 3b & 3c	SSNType	Nine digit SSN
200	Line 3c	Filing Status 3C (Married filing separately & spouse not filing)	CheckboxType	X or blank
210	Line 4	Filing Status 4 (Head of household)	CheckboxType	X or blank
Residency Status				
220	Line 5a	Residency Status (Resident full year)	CheckboxType	X or blank
230	Line 5b	Residency Status (Nonresident full year)	CheckboxType	X or blank
240	Line 5c	Residency Status (Resident part-year)	CheckboxType	X or blank
250		Resident part-year date of change	DateType	Format YYYY-MM-DD
260		Resident part-year state moved to	StateType	Enumeration list of two character state abbreviation
270		Resident part-year state moved from	StateType	Enumeration list of two character state abbreviation
Dependent information (unbounded)				
280		Dependent first name	StringType	Maximum length of 16 characters
290		Dependent last name	StringType	Maximum length of 32 characters
300		Dependent SSN	SSNType	Nine digit SSN
310		Dependent relationship	StringType	Maximum length of 3 characters
				Enumeration list of possible choices
320		Dependent is disabled checkbox	BooleanType	Either TRUE or FALSE required
Exemptions				
330	Line 6a	Exemption: yourself (Primary)	BooleanType	Either TRUE or FALSE required
340	Line 6a	Exemption: 65 or older (Primary)	BooleanType	Either TRUE or FALSE required
350	Line 6a	Exemption: Blind (Primary)	BooleanType	Either TRUE or FALSE required
360	Line 6a	Exemption: Total for primary	IntergerType	Maximum value is 3
370	Line 6b	Exemption: (Secondary)	BooleanType	Either TRUE or FALSE required
380	Line 6b	Exemption: 65 or older (Secondary)	BooleanType	Either TRUE or FALSE required
390	Line 6b	Exemption: Blind (Secondary)	BooleanType	Either TRUE or FALSE required
400	Line 6b	Exemption: Total for spouse	IntergerType	Maximum value is 3
410	Line 6b	Exemption: Total for spouse (Filing Status 3a only)	IntergerType	Maximum value is 3
420	Line 6c	Dependent count for primary	IntergerType	
430	Line 6c	Dependent count for spouse	IntergerType	
440	Line 6d	Total exemptions primary	IntergerType	
450	Line 6d	Total exemptions spouse	IntergerType	
Federal Income				
460	Line 7	Wages, Salaries, tips etc	USAmountNNType	Can contain up to 15 non negative digits
470	*Line 7*	*Wages, Salaries, tips etc*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Ref #	Line #	Description	Element Type	Field Requirements
480	Line 8a	Taxable Interest (Federal Schedule B)	USAmountNNType	Can contain up to 15 non negative digits
490	*Line 8a*	*Taxable Interest (Federal Schedule B)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
500	Line 8b	Tax Exempt Interest, do not include on Line 8a	USAmountNNType	Can contain up to 15 non negative digits
510	*Line 8b*	*Tax Exempt Interest, do not include on Line 8a*	*USAmountNNType*	*Can contain up to 15 non negative digits*
520	Line 9	Ordinary Dividends (Federal Schedule B)	USAmountNNType	Can contain up to 15 non negative digits
530	*Line 9*	*Ordinary Dividends (Federal Schedule B)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
540	Line 10	Taxable refunds, credits or offsets of state & local income taxes	USAmountNNType	Can contain up to 15 non negative digits
550	*Line 10*	*Taxable refunds, credits or offsets of state & local income taxes*	*USAmountNNType*	*Can contain up to 15 non negative digits*
560	Line 11	Alimony received	USAmountNNType	Can contain up to 15 non negative digits
570	*Line 11*	*Alimony received*	*USAmountNNType*	*Can contain up to 15 non negative digits*
580	Line 12	NAICS (6 digits maximum)	IntergerType	Maximum value is 999999 Required if Line 12 Column A or B is completed
590	Line 12	Business Income or Loss (Federal Schedule C or CEZ)	USAmountType	Can contain up to 15 digits
600	*Line 12*	*Business Income or Loss (Federal Schedule C or CEZ)*	*USAmountType*	*Can contain up to 15 digits*
610	Line 13	Capital Gain or Loss (Federal Schedule D)	USAmountType	Can contain up to 15 digits
620	*Line 13*	*Capital Gain or Loss (Federal Schedule D)*	*USAmountType*	*Can contain up to 15 digits*
630	Line 14	Other Gains or Losses (Federal Schedule 4797)	USAmountType	Can contain up to 15 digits
640	*Line 14*	*Other Gains or Losses (Federal Schedule 4797)*	*USAmountType*	*Can contain up to 15 digits*
650	Line 15a	IRA Distribution	USAmountNNType	Can contain up to 15 non negative digits
660	*Line 15a*	*IRA Distribution*	*USAmountNNType*	*Can contain up to 15 non negative digits*
670	Line 15b	Taxable Amount of IRA Distribution	USAmountNNType	Can contain up to 15 non negative digits
680	*Line 15b*	*Taxable Amount of IRA Distribution*	*USAmountNNType*	*Can contain up to 15 non negative digits*
690	Line 16a	Pensions and Annuities	USAmountNNType	Can contain up to 15 non negative digits
700	*Line 16a*	*Pensions and Annuities*	*USAmountNNType*	*Can contain up to 15 non negative digits*
710	Line 16b	Taxable amount of Pensions and Annuities	USAmountNNType	Can contain up to 15 non negative digits
720	*Line 16b*	*Taxable amount of Pensions and Annuities*	*USAmountNNType*	*Can contain up to 15 non negative digits*
730	Line 17	Rental Real Estate, Royalties, Partnerships (Federal Schedule E)	USAmountType	Can contain up to 15 digits
740	*Line 17*	*Rental Real Estate, Royalties, Partnerships (Federal Schedule E)*	*USAmountType*	*Can contain up to 15 digits*
750	Line 18	Farm Income or Loss (Federal Schedule F)	USAmountType	Can contain up to 15 digits
760	*Line 18*	*Farm Income or Loss (Federal Schedule F)*	*USAmountType*	*Can contain up to 15 digits*
770	Line 19	Unemployment Compensation	USAmountNNType	Can contain up to 15 non negative digits
780	*Line 19*	*Unemployment Compensation*	*USAmountNNType*	*Can contain up to 15 non negative digits*
790	Line 20a	Social Security Benefits	USAmountNNType	Can contain up to 15 non negative digits
800	*Line 20a*	*Social Security Benefits*	*USAmountNNType*	*Can contain up to 15 non negative digits*
810	Line 20b	Taxable amount of Social Security Benefits	USAmountNNType	Can contain up to 15 non negative digits
820	*Line 20b*	*Taxable amount of Social Security Benefits*	*USAmountNNType*	*Can contain up to 15 non negative digits*
830	Line 21	Other Income: List Type and Amount	StringType	Maximum length is 100 characters
840	Line 21	Other Income	USAmountType	Can contain up to 15 digits
850	*Line 21*	*Other Income*	*USAmountType*	*Can contain up to 15 digits*
860	Line 22	Total Income	USAmountType	Can contain up to 15 digits
870	*Line 22*	*Total Income*	*USAmountType*	*Can contain up to 15 digits*
880	Line 23	Total Income carried forward from Line 22	USAmountType	Can contain up to 15 digits
890	*Line 23*	*Total Income carried forward from Line 22*	*USAmountType*	*Can contain up to 15 digits*

Federal Adjusted Gross Income

Ref #	Line #	Description	Element Type	Field Requirements
900	Line 24	Educator Expenses	USAmountType	Can contain up to 15 digits
910	*Line 24*	*Educator Expenses*	*USAmountType*	*Can contain up to 15 digits*
920	Line 25	Certain business expenses or reservist etc	USAmountNNType	Can contain up to 15 non negative digits
930	*Line 25*	*Certain business expenses or reservist etc*	*USAmountNNType*	*Can contain up to 15 non negative digits*
940	Line 26	Health Savings Account Deduction	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
950	*Line 26*	*Health Savings Account Deduction*	*USAmountNNType*	*Can contain up to 15 non negative digits*
960	Line 27	Moving Expenses	USAmountNNType	Can contain up to 15 non negative digits
970	*Line 27*	*Moving Expenses*	*USAmountNNType*	*Can contain up to 15 non negative digits*
980	Line 28	Deductible part of self-employment tax	USAmountNNType	Can contain up to 15 non negative digits
990	*Line 28*	*Deductible part of self-employment tax*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1000	Line 29	Self-Employment SEP, SIMPLE & qualified plans	USAmountNNType	Can contain up to 15 non negative digits
1010	*Line 29*	*Self-Employment SEP, SIMPLE & qualified plans*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1020	Line 30	Self-Employment Health Insurance Deduction	USAmountNNType	Can contain up to 15 non negative digits
1030	*Line 30*	*Self-Employment Health Insurance Deduction*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1040	Line 31	Penalty on Early Withdrawal of Savings	USAmountNNType	Can contain up to 15 non negative digits
1050	*Line 31*	*Penalty on Early Withdrawal of Savings*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1060	Line 32a	Alimony Paid Amount	USAmountNNType	Can contain up to 15 non negative digits
1070	*Line 32a*	*Alimony Paid Amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1080	Line 32b	Alimony Paid, Recipient's SSN	SSNType	Nine digit SSN
1090	*Line 32b*	*Alimony Paid, Recipient's SSN*	*SSNType*	*Nine digit SSN*
1100	Line 33	IRA Deduction	USAmountNNType	Can contain up to 15 non negative digits
1110	*Line 33*	*IRA Deduction*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1120	Line 34	Student Loan Interest deduction	USAmountNNType	Can contain up to 15 non negative digits
1130	*Line 34*	*Student Loan Interest deduction*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1140	Line 35	Tuition and Fees deduction	USAmountNNType	Can contain up to 15 non negative digits
1150	*Line 35*	*Tuition and Fees deduction*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1160	Line 36	Domestic Production Activities Deduction (Federal Form 8903)	USAmountNNType	Can contain up to 15 non negative digits
1170	*Line 36*	*Domestic Production Activities Deduction (Federal Form 8903)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1180	Line 37	Federal write-ins checkbox	CheckboxType	X or blank
1190	Line 37	Add Lines 24 through 36	USAmountNNType	Can contain up to 15 non negative digits
1200	*Line 37*	*Add Lines 24 through 36*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1210	Line 38	Subtract Line 37 from Line 23	USAmountNNType	Can contain up to 15 non negative digits
1220	*Line 38*	*Subtract Line 37 from Line 23*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1230	Line 38A	Combined amounts from Col A & Col B Line from 38	USAmountType	Can contain up to 15 digits

Montana Adjusted Gross Income

Ref #	Line #	Description	Element Type	Field Requirements
1240	Line 39	Montana Additions to FAGI	USAmountNNType	Can contain up to 15 non negative digits
1250	*Line 39*	*Montana Additions to FAGI*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1260	Line 40	Montana Subtractions from FAGI	USAmountNNType	Can contain up to 15 non negative digits
1270	*Line 40*	*Montana Subtractions from FAGI*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1280	Line 41	Montana Adjusted Gross Income	USAmountType	Can contain up to 15 digits
1290	*Line 41*	*Montana Adjusted Gross Income*	*USAmountType*	*Can contain up to 15 digits*

Taxable Income

Ref #	Line #	Description	Element Type	Field Requirements
1300	Line 42	Standard Deduction	CheckboxType	X or blank
1310	Line 42	Itemized Deductions	CheckboxType	X or blank
1320	Line 42	Standard or Itemized deduction amount	USAmountNNType	Can contain up to 15 non negative digits
1330	*Line 42*	*Standard or Itemized deduction amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1340	Line 43	Subtract Line 42 from Line 41	USAmountType	Can contain up to 15 digits
1350	*Line 43*	*Subtract Line 42 from Line 41*	*USAmountType*	*Can contain up to 15 digits*
1360	Line 44	**Multiply $2240 by total exemptions**	USAmountNNType	Can contain up to 15 non negative digits
1370	*Line 44*	***Multiply $2240by total exemptions***	*USAmountNNType*	*Can contain up to 15 non negative digits*
1380	Line 45	Taxable Income	USAmountNNType	Can contain up to 15 non negative digits
1390	*Line 45*	*Taxable Income*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Tax, Nonrefundable Credits and Recapture

Ref #	Line #	Description	Element Type	Field Requirements
1400	Line 46	Enter amount of Tax from table	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
1410	*Line 46*	*Enter amount of Tax from table*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1420	Line 47	2% Capital Gains Tax Credit	USAmountNNType	Can contain up to 15 non negative digits
1430	*Line 47*	*2% Capital Gains Tax Credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1440	Line 48	Resident Tax after capital gains tax credit	USAmountNNType	Can contain up to 15 non negative digits
1450	*Line 48*	*Resident Tax after capital gains tax credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1460	Line 48a	Nonresident/Part-Year Resident Tax	USAmountNNType	Can contain up to 15 non negative digits
1470	*Line 48a*	*Nonresident/Part-Year Resident Tax*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1480	Line 49	Tax on Lump Sum Distribution	USAmountNNType	Can contain up to 15 non negative digits
1490	*Line 49*	*Tax on Lump Sum Distribution*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1500	Line 50	Total Tax	USAmountNNType	Can contain up to 15 non negative digits
1510	*Line 50*	*Total Tax*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1520	Line 51	Total Nonrefundable Credits	USAmountNNType	Can contain up to 15 non negative digits
1530	*Line 51*	*Total Nonrefundable Credits*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1540	Line 52	Recapture Taxes Code	StringType	Maximum length is two alpha characters Enumeration list contains valid choices
1550	*Line 52*	*Recapture Taxes Code*	*StringType*	*Maximum length is two alpha characters Enumeration list contains valid choices*
1560	Line 52	Recapture Taxes Amount	USAmountNNType	Can contain up to 15 non negative digits
1570	*Line 52*	*Recapture Taxes Amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1580	Line 53	Tax Liability	USAmountNNType	Can contain up to 15 non negative digits
1590	*Line 53*	*Tax Liability*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1600	Line 54	**2012** tax liability carried forward from Line 53	USAmountNNType	Can contain up to 15 non negative digits
1610	*Line 54*	*2012 tax liability carried forward from Line 53*	*USAmountNNType*	*Can contain up to 15 non negative digits*
Payments and Refundable Credits				
1620	Line 55	Montana income tax withheld	USAmountNNType	Can contain up to 15 non negative digits
1630	*Line 55*	*Montana income tax withheld*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1640	Line 56	Montana Mineral Royalty Withheld	USAmountNNType	Can contain up to 15 non negative digits
1650	*Line 56*	*Montana Mineral Royalty Withheld*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1660	Line 57	Montana pass through entity withholding	USAmountNNType	Can contain up to 15 non negative digits
1670	*Line 57*	*Montana pass through entity withholding*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1680	Line 58	**2012** estimated tax pmts and amount applied from **2011** return	USAmountNNType	Can contain up to 15 non negative digits
1690	*Line 58*	*2012 estimated tax pmts and amount applied from 2011 return*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1700	Line 59	**2012** extension payments from form EXT-10	USAmountNNType	Can contain up to 15 non negative digits
1710	*Line 59*	*2012 extension payments from form EXT-10*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1720	Line 60	Refundable credits from Sch V Line 29	USAmountNNType	Can contain up to 15 non negative digits
1730	*Line 60*	*Refundable credits from Sch V Line 29*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1740	Line 61	Payments made with original return	USAmountNNType	Can contain up to 15 non negative digits
1750	*Line 61*	*Payments made with original return*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1760	Line 62	Previously issued refunds	USAmountNNType	Can contain up to 15 non negative digits
1770	*Line 62*	*Previously issued refunds*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1780	Line 63	Total payments	USAmountNNType	Can contain up to 15 non negative digits
1790	*Line 63*	*Total payments*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1800	Line 64	Tax Due	USAmountNNType	Can contain up to 15 non negative digits
1810	*Line 64*	*Tax Due*	*USAmountNNType*	*Can contain up to 15 non negative digits*
1820	Line 65	Tax Overpaid	USAmountNNType	Can contain up to 15 non negative digits
1830	*Line 65*	*Tax Overpaid*	*USAmountNNType*	*Can contain up to 15 non negative digits*
Penalties, Interest and Contributions				
1840	Line 66	Interest on underpayment of estimated taxes	USAmountNNType	Can contain up to 15 non negative digits
1850	Line 66	2/3rd Farming Gross Income checkbox	CheckboxType	X or blank

Ref #	Line #	Description	Element Type	Field Requirements
1860	Line 66	Estimated payments made using annualized method	CheckboxType	X or blank
1870	Line 67	Late file, late payment penalties and interest	USAmountNNType	Can contain up to 15 non negative digits
1880	Line 68	Other penalties	USAmountNNType	Can contain up to 15 non negative digits
1890	Line 69	Check-off Contribution Total	USAmountNNType	Can contain up to 15 non negative digits
1900	Line 69a	Nongame Wildlife Program $5	CheckboxType	X or blank
1910	Line 69a	Nongame Wildlife Program $10	CheckboxType	X or blank
1920	Line 69a	Nongame Wildlife Program Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
1930	Line 69b	Child Abuse Prevention $5	CheckboxType	X or blank
1940	Line 69b	Child Abuse Prevention $10	CheckboxType	X or blank
1950	Line 69b	Child Abuse Prevention Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
1960	Line 69c	Agriculture in Schools $5	CheckboxType	X or blank
1970	Line 69c	Agriculture in Schools $10	CheckboxType	X or blank
1980	Line 69c	Agriculture in Schools Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
1990	Line 69d	Montana Military Family Relief Fund $5	CheckboxType	X or blank
2000	Line 69d	Montana Military Family Relief Fund $10	CheckboxType	X or blank
2010	Line 69d	Montana Military Family Relief Fund Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
2020	Line 70	Sum of penalties, interest and contributions, add Lines 66 – 69	USAmountNNType	Can contain up to 15 non negative digits
Amount You Owe or Your Refund				
2030	Line 71	Amount you owe ☹	USAmountNNType	Can contain up to 15 non negative digits
2040	Line 72	Overpayment	USAmountNNType	Can contain up to 15 non negative digits
2050	Line 73	Amount of Line 72 to apply to **2013** Estimated Tax	USAmountNNType	Can contain up to 15 non negative digits
2060	Line 74	Amount of Refund ☺	USAmountNNType	Can contain up to 15 non negative digits
Additional Information				
2070		Telephone number of taxpayer	PhoneNumberType	Maximum of 10 numeric digits
2080		Paid preparers PTIN/SSN	SSNType or PTINType	Nine digit SSN or PTIN
2090		Paid preparers firm FEIN	EINType	Nine digit EIN
2100		Third party designee authorization checkbox	CheckboxType	X or blank
2110		Third party designee's name	TextType	
2120		Third party designee's phone number	PhoneNumberType	Maximum of 10 numeric digits
2130		Do not mail forms next year checkbox	CheckboxType	X or blank

Montana Form 2, Page 4 – Schedule I
Montana Additions to Federal Adjusted Gross Income

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Interest & Mutual Fund Dividends	USAmountNNType	Can contain up to 15 non negative digits
110	Line 1	Interest & Mutual Fund Dividends	USAmountNNType	Can contain up to 15 non negative digits
120	Line 2	Dividends not included in FAGI	USAmountNNType	Can contain up to 15 non negative digits
130	Line 2	Dividends not included in FAGI	USAmountNNType	Can contain up to 15 non negative digits
140	Line 3	Taxable federal refunds	USAmountNNType	Can contain up to 15 non negative digits
150	Line 3	Taxable federal refunds	USAmountNNType	Can contain up to 15 non negative digits
160	Line 4	Other recoveries of amounts from earlier years	USAmountNNType	Can contain up to 15 non negative digits
170	Line 4	Other recoveries of amounts from earlier years	USAmountNNType	Can contain up to 15 non negative digits
180	Line 5	Addition to federal taxable Social Security/RR Retirement	USAmountNNType	Can contain up to 15 non negative digits
190	Line 5	Addition to federal taxable Social Security/RR Retirement	USAmountNNType	Can contain up to 15 non negative digits
200	Line 6	Sole proprietors allocation of compensation to spouse	USAmountNNType	Can contain up to 15 non negative digits
210	Line 6	Sole proprietors allocation of compensation to spouse	USAmountNNType	Can contain up to 15 non negative digits
220	Line 7	Medical Care Savings Account nonqualified withdrawals	USAmountNNType	Can contain up to 15 non negative digits
230	Line 7	Medical Care Savings Account nonqualified withdrawals	USAmountNNType	Can contain up to 15 non negative digits
240	Line 8	First-Time Home Buyers Account nonqualified withdrawals	USAmountNNType	Can contain up to 15 non negative digits
250	Line 8	First-Time Home Buyers Account nonqualified withdrawals	USAmountNNType	Can contain up to 15 non negative digits
260	Line 9	Farm and Ranch Risk Management Account taxable distributions	USAmountNNType	Can contain up to 15 non negative digits
270	Line 9	Farm and Ranch Risk Management Account taxable distributions	USAmountNNType	Can contain up to 15 non negative digits
280	Line 10	Addition for Dependent Care Assistance Credit adjustment	USAmountNNType	Can contain up to 15 non negative digits
290	Line 10	Addition for Dependent Care Assistance Credit adjustment	USAmountNNType	Can contain up to 15 non negative digits
300	Line 11	Addition for smaller federal estate and trust taxable distributions	USAmountNNType	Can contain up to 15 non negative digits
310	Line 11	Addition for smaller federal estate and trust taxable distributions	USAmountNNType	Can contain up to 15 non negative digits
320	Line 12	Federal Net Operating Loss carryover from MT Form 2, Line 21	USAmountNNType	Can contain up to 15 non negative digits
330	Line 12	Federal Net Operating Loss carryover from MT Form 2, Line 21	USAmountNNType	Can contain up to 15 non negative digits
340	Line 13	Share of federal income taxes paid by your S. Corporation	USAmountNNType	Can contain up to 15 non negative digits
350	Line 13	Share of federal income taxes paid by your S. Corporation	USAmountNNType	Can contain up to 15 non negative digits
360	Line 14	Title plant depreciation or amortization	USAmountNNType	Can contain up to 15 non negative digits
370	Line 14	Title plant depreciation or amortization	USAmountNNType	Can contain up to 15 non negative digits
380	Line 15	Premiums for Insure Montana Small Business Health Ins Credit	USAmountNNType	Can contain up to 15 non negative digits
390	Line 15	Premiums for Insure Montana Small Business Health Ins Credit	USAmountNNType	Can contain up to 15 non negative digits
400	Line 16	Other Additions: Amount	USAmountNNType	Can contain up to 15 non negative digits
410	Line 16	Other Additions: Amount	USAmountNNType	Can contain up to 15 non negative digits
420	Line 16	Other Additions: Specify	StringType	Maximum number of characters is 100
430	Line 17	Total Montana Additions to FAGI, Add lines 1 through 16	USAmountNNType	Can contain up to 15 non negative digits
440	Line 17	Total Montana Additions to FAGI, Add lines 1 through 16	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2, Page 5 – Schedule II
Montana Subtractions from Federal Adjusted Gross Income

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Exempt interest and dividends from federal bonds, notes and obligations	USAmountNNType	Can contain up to 15 non negative digits
110	Line 1	Exempt interest and dividends from federal bonds, notes and obligations	USAmountNNType	Can contain up to 15 non negative digits
120	Line 2	Exempt tribal income	USAmountNNType	Can contain up to 15 non negative digits
130	Line 2	Exempt tribal income	USAmountNNType	Can contain up to 15 non negative digits
140	Line 3	Exempt unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
150	Line 3	Exempt unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
160	Line 4	Exempt workers' compensation benefits	USAmountNNType	Can contain up to 15 non negative digits
170	Line 4	Exempt workers' compensation benefits	USAmountNNType	Can contain up to 15 non negative digits
180	Line 5	Exempt capital gains and dividends from small business investment companies	USAmountNNType	Can contain up to 15 non negative digits
190	Line 5	Exempt capital gains and dividends from small business investment companies	USAmountNNType	Can contain up to 15 non negative digits
200	Line 6	State tax refunds	USAmountNNType	Can contain up to 15 non negative digits
210	Line 6	State tax refunds	USAmountNNType	Can contain up to 15 non negative digits
220	Line 7	Recoveries in prior years that did not reduce Montana income	USAmountNNType	Can contain up to 15 non negative digits
230	Line 7	Recoveries in prior years that did not reduce Montana income	USAmountNNType	Can contain up to 15 non negative digits
240	Line 8	Exempt military salary of residents on active duty	USAmountNNType	Can contain up to 15 non negative digits
250	Line 8	Exempt military salary of residents on active duty	USAmountNNType	Can contain up to 15 non negative digits
260	Line 9	Exempt income on nonresident military servicepersons	USAmountNNType	Can contain up to 15 non negative digits
270	Line 9	Exempt income on nonresident military servicepersons	USAmountNNType	Can contain up to 15 non negative digits
280	Line 10	Exempt life-insurance premiums reimbursed for National Guard and Reservist	USAmountNNType	Can contain up to 15 non negative digits
290	Line 10	Exempt life-insurance premiums reimbursed for National Guard and Reservist	USAmountNNType	Can contain up to 15 non negative digits
300	Line 11	Partial pension and annuity income	USAmountNNType	Can contain up to 15 non negative digits
310	Line 11	Partial pension and annuity income	USAmountNNType	Can contain up to 15 non negative digits
320	Line 12	Partial interest exemption for taxpayers 65 and older	USAmountNNType	Can contain up to 15 non negative digits
330	Line 12	Partial interest exemption for taxpayers 65 and older	USAmountNNType	Can contain up to 15 non negative digits
340	Line 13	Partial retirement disability income exemption for taxpayers under 65	USAmountNNType	Can contain up to 15 non negative digits
350	Line 13	Partial retirement disability income exemption for taxpayers under 65	USAmountNNType	Can contain up to 15 non negative digits
360	Line 14	Exemption for certain tips and gratuities	USAmountNNType	Can contain up to 15 non negative digits
370	Line 14	Exemption for certain tips and gratuities	USAmountNNType	Can contain up to 15 non negative digits
380	Line 15	Exemption for certain income of child taxed to parent	USAmountNNType	Can contain up to 15 non negative digits
390	Line 15	Exemption for certain income of child taxed to parent	USAmountNNType	Can contain up to 15 non negative digits
400	Line 16	Exemption for certain health insurance taxed to employee	USAmountNNType	Can contain up to 15 non negative digits
410	Line 16	Exemption for certain health insurance taxed to employee	USAmountNNType	Can contain up to 15 non negative digits
420	Line 17	Exemption for student loan interest taxed to health care professional	USAmountNNType	Can contain up to 15 non negative digits
430	Line 17	Exemption for student loan interest taxed to health care professional	USAmountNNType	Can contain up to 15 non negative digits
440	Line 18	Exempt Medical Care Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
450	Line 18	Exempt Medical Care Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
460	Line 19	Exempt First Time Home Buyers Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
470	Line 19	Exempt First Time Home Buyers Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
480	Line 20	Exempt Family Education Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
490	Line 20	Exempt Family Education Savings account deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
500	Line 21	Exempt Farm Risk Management account deposits	USAmountNNType	Can contain up to 15 non negative digits
510	Line 21	Exempt Farm Risk Management account deposits	USAmountNNType	Can contain up to 15 non negative digits
520	Line 22	Subtraction to fed taxable Social Security/Tier I RR Retirement	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
530	*Line 22*	*Subtraction to fed taxable Social Security/Tier I RR Retirement*	*USAmountNNType*	*Can contain up to 15 non negative digits*
540	Line 23	Subtraction for federal taxable Tier II RR Retirement	USAmountNNType	Can contain up to 15 non negative digits
550	*Line 23*	*Subtraction for federal taxable Tier II RR Retirement*	*USAmountNNType*	*Can contain up to 15 non negative digits*
560	Line 24	Passive loss carryover exclusion	USAmountNNType	Can contain up to 15 non negative digits
570	*Line 24*	*Passive loss carryover exclusion*	*USAmountNNType*	*Can contain up to 15 non negative digits*
580	Line 25	Capital Loss adjustment	USAmountNNType	Can contain up to 15 non negative digits
590	*Line 25*	*Capital Loss adjustment*	*USAmountNNType*	*Can contain up to 15 non negative digits*
600	Line 26	Subtraction of sole proprietor for allocation of compensation to spouse	USAmountNNType	Can contain up to 15 non negative digits
610	*Line 26*	*Subtraction of sole proprietor for allocation of compensation to spouse*	*USAmountNNType*	*Can contain up to 15 non negative digits*
620	Line 27	Montana Net Operating loss carryover from Montana NOL, Schedule B	USAmountNNType	Can contain up to 15 non negative digits
630	*Line 27*	*Montana Net Operating loss carryover from Montana NOL, Schedule B*	*USAmountNNType*	*Can contain up to 15 non negative digits*
640	Line 28	40% capital gain exclusion for pre-1987 installment sales	USAmountNNType	Can contain up to 15 non negative digits
650	*Line 28*	*40% capital gain exclusion for pre-1987 installment sales*	*USAmountNNType*	*Can contain up to 15 non negative digits*
660	Line 29	Subtraction for business related expenses for purchasing recycled material	USAmountNNType	Can contain up to 15 non negative digits
670	*Line 29*	*Subtraction for business related expenses for purchasing recycled material*	*USAmountNNType*	*Can contain up to 15 non negative digits*
680	Line 30	Subtraction for sales of land to beginning farmers	USAmountNNType	Can contain up to 15 non negative digits
690	*Line 30*	*Subtraction for sales of land to beginning farmers*	*USAmountNNType*	*Can contain up to 15 non negative digits*
700	Line 31	Subtraction for larger federal estate & trust distribution	USAmountNNType	Can contain up to 15 non negative digits
710	*Line 31*	*Subtraction for larger federal estate & trust distribution*	*USAmountNNType*	*Can contain up to 15 non negative digits*
720	Line 32	Subtraction for wage deduction reduced by federal targeted jobs credit	USAmountNNType	Can contain up to 15 non negative digits
730	*Line 32*	*Subtraction for wage deduction reduced by federal targeted jobs credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
740	Line 33	Subtraction for certain gains recognized by liquidating corporation	USAmountNNType	Can contain up to 15 non negative digits
750	*Line 33*	*Subtraction for certain gains recognized by liquidating corporation*	*USAmountNNType*	*Can contain up to 15 non negative digits*
760	Line 34	Other subtractions: Amount	USAmountNNType	Can contain up to 15 non negative digits
770	*Line 34*	*Other subtractions: Amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
780	Line 34	Other subtractions: Descriptions and amounts	StringType	Maximum number of characters is 100
790	Line 35	Total Montana Subtractions from FAGI, add Lines 1 through 34	USAmountNNType	Can contain up to 15 non negative digits
800	*Line 35*	*Total Montana Subtractions from FAGI, add Lines 1 through 34*	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2, Page 6 – Schedule III
Montana Itemized Deductions

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Medical and dental expenses	USAmountNNType	Can contain up to 15 non negative digits
110	Line 1	Medical and dental expenses	USAmountNNType	Can contain up to 15 non negative digits
120	Line 2	Amount from MT Form 2, Line 41	USAmountType	Can contain up to 15 digits
130	Line 2	Amount from MT Form 2, Line 41	USAmountType	Can contain up to 15 digits
140	Line 3	Multiply Line 2 by .075	USAmountNNType	Can contain up to 15 non negative digits
150	Line 3	Multiply Line 2 by .075	USAmountNNType	Can contain up to 15 non negative digits
160	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNType	Can contain up to 15 non negative digits
170	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNType	Can contain up to 15 non negative digits
180	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
190	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
200	Line 6	Long term care ins premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
210	Line 6	Long term care ins premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
220	Line 7a	Federal income tax withheld in 2012	USAmountNNType	Can contain up to 15 non negative digits
230	Line 7a	Federal income tax withheld in 2012	USAmountNNType	Can contain up to 15 non negative digits
240	Line 7b	Federal estimated tax payments made in 2012	USAmountNNType	Can contain up to 15 non negative digits
250	Line 7b	Federal estimated tax payments made in 2012	USAmountNNType	Can contain up to 15 non negative digits
260	Line 7c	Amount of 2011 federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
270	Line 7c	Amount of 2011 federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
280	Line 7d	Other back year federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
290	Line 7d	Other back year federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
300	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNType	Can contain up to 15 non negative digits
310	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNType	Can contain up to 15 non negative digits
320	Line 8	General State and Local Sales Taxes Paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
330	Line 8	General State and Local Sales Taxes Paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
340	Line 9	Local income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
350	Line 9	Local income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
360	Line 10	Real Estate taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
370	Line 10	Real Estate taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
380	Line 11	Personal property taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
390	Line 11	Personal property taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
400	Line 12	Other deductible taxes paid in 2012: Total amount	USAmountNNType	Can contain up to 15 non negative digits
410	Line 12	Other deductible taxes paid in 2012: Total amount	USAmountNNType	Can contain up to 15 non negative digits
420	Line 12	Other deductible taxes paid in 2012: Type and amount	StringType	Maximum number of characters is 100
430	Line 13	Home mortgage interest and points reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
440	Line 13	Home mortgage interest and points reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
450	Line 14	Home mortgage interest not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
460	Line 14	Home mortgage interest not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
470	Line 14	Home mortgage interest not reported to you: Name, SSN and Address		
480	Line 15	Points not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
490	Line 15	Points not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
500	Line 16	Qualified mortgage insurance premiums	USAmountNNType	Can contain up to 15 non negative digits
510	Line 16	Qualified mortgage insurance premiums	USAmountNNType	Can contain up to 15 non negative digits
520	Line 17	Investment interest (Federal Form 4952)	USAmountNNType	Can contain up to 15 non negative digits
530	Line 17	Investment interest (Federal Form 4952)	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
540	Line 18	Charitable Contributions made by cash or check during **2012**	USAmountNNType	Can contain up to 15 non negative digits
550	*Line 18*	*Charitable Contributions made by cash or check during 2012*	*USAmountNNType*	*Can contain up to 15 non negative digits*
560	Line 19	Charitable Contributions made other than by cash or check during **2012**	USAmountNNType	Can contain up to 15 non negative digits
570	*Line 19*	*Charitable Contributions made other than by cash or check during 2012*	*USAmountNNType*	*Can contain up to 15 non negative digits*
580	Line 20	Charitable Contribution carryover from prior year	USAmountNNType	Can contain up to 15 non negative digits
590	*Line 20*	*Charitable Contribution carryover from prior year*	*USAmountNNType*	*Can contain up to 15 non negative digits*
600	Line 21	Child and Dependent Care expenses (MT Form 2441M)	USAmountNNType	Can contain up to 15 non negative digits
610	*Line 21*	*Child and Dependent Care expenses (MT Form 2441M)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
620	Line 22	Casualty and theft loss (Federal Form 4684)	USAmountNNType	Can contain up to 15 non negative digits
630	*Line 22*	*Casualty and theft loss (Federal Form 4684)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
640	Line 23	Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)	USAmountNNType	Can contain up to 15 non negative digits
650	*Line 23*	*Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)*	*USAmountNNType*	*Can contain up to 15 non negative digits*
660	Line 24	Other expenses: Total Amount	USAmountNNType	Can contain up to 15 non negative digits
670	*Line 24*	*Other expenses: Total Amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
680	Line 24	Other expenses: Type and amount	StringType	Maximum number of characters is 100
690	Line 25	Add Line 23 and Line 24	USAmountNNType	Can contain up to 15 non negative digits
700	*Line 25*	*Add Line 23 and Line 24*	*USAmountNNType*	*Can contain up to 15 non negative digits*
710	Line 26	Amount from MT Form 2, Line 41	USAmountType	Can contain up to 15 digits
720	*Line 26*	*Amount from MT Form 2, Line 41*	*USAmountType*	*Can contain up to 15 digits*
730	Line 27	Multiply Line 26 by .02	USAmountNNType	Can contain up to 15 non negative digits
740	*Line 27*	*Multiply Line 26 by .02*	*USAmountNNType*	*Can contain up to 15 non negative digits*
750	Line 28	Subtract Line 27 from Line 25	USAmountNNType	Can contain up to 15 non negative digits
760	*Line 28*	*Subtract Line 27 from Line 25*	*USAmountNNType*	*Can contain up to 15 non negative digits*
770	Line 29	Political Contributions (limited to $100 per taxpayer)	USAmountNNType	Can contain up to 15 non negative digits Maximum value is 200
780	*Line 29*	*Political Contributions (limited to $100 per taxpayer)*	*USAmountNNType*	*Can contain up to 15 non negative digits Maximum value is 100*
790	Line 30	Other misc deductions not subject to 2% of MAGI: Total Amount	USAmountNNType	Can contain up to 15 non negative digits
800	*Line 30*	*Other misc deductions not subject to 2% of MAGI: Total Amount*	*USAmountNNType*	*Can contain up to 15 non negative digits*
810	Line 30	Other misc deductions not subject to 2% of MAGI: Type and amount	StringType	Maximum number of characters is 100
820	Line 31	Gambling losses allowed under federal law	USAmountNNType	Can contain up to 15 non negative digits
830	*Line 31*	*Gambling losses allowed under federal law*	*USAmountNNType*	*Can contain up to 15 non negative digits*
840	Line 32	Add Lines 4 – 6, 7e– 22 and 28 – 31	USAmountNNType	Can contain up to 15 non negative digits
850	*Line 32*	*Add Lines 4 – 6, 7e– 22 and 28 – 31*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Montana Form 2, Page 7 – Schedule IV
Nonresident/Part Year Resident Tax

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Montana source wages, salaries, tips, etc	USAmountNNType	Can contain up to 15 non negative digits
110	Line 1	Montana source wages, salaries, tips, etc	USAmountNNType	Can contain up to 15 non negative digits
120	Line 2	Montana source taxable interest	USAmountNNType	Can contain up to 15 non negative digits
130	Line 2	Montana source taxable interest	USAmountNNType	Can contain up to 15 non negative digits
140	Line 3	Montana source ordinary dividends	USAmountNNType	Can contain up to 15 non negative digits
150	Line 3	Montana source ordinary dividends	USAmountNNType	Can contain up to 15 non negative digits
160	Line 4	Montana source taxable refunds, credits, or offsets of state and local income tax	USAmountNNType	Can contain up to 15 non negative digits
170	Line 4	Montana source taxable refunds, credits, or offsets of state and local income tax	USAmountNNType	Can contain up to 15 non negative digits
180	Line 5	Montana source alimony received	USAmountNNType	Can contain up to 15 non negative digits
190	Line 5	Montana source alimony received	USAmountNNType	Can contain up to 15 non negative digits
200	Line 6	Montana source business income or loss	USAmountType	Can contain up to 15 digits
210	Line 6	Montana source business income or loss	USAmountType	Can contain up to 15 digits
220	Line 7	Montana source capital gain or loss	USAmountType	Can contain up to 15 digits
230	Line 7	Montana source capital gain or loss	USAmountType	Can contain up to 15 digits
240	Line 8	Montana source other gains or losses	USAmountType	Can contain up to 15 digits
250	Line 8	Montana source other gains or losses	USAmountType	Can contain up to 15 digits
260	Line 9	Montana source taxable IRA distribution	USAmountNNType	Can contain up to 15 non negative digits
270	Line 9	Montana source taxable IRA distribution	USAmountNNType	Can contain up to 15 non negative digits
280	Line 10	Montana source taxable pension and annuities	USAmountNNType	Can contain up to 15 non negative digits
290	Line 10	Montana source taxable pension and annuities	USAmountNNType	Can contain up to 15 non negative digits
300	Line 11	Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc	USAmountType	Can contain up to 15 digits
310	Line 11	Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc	USAmountType	Can contain up to 15 digits
320	Line 12	Montana source farm income or loss	USAmountType	Can contain up to 15 digits
330	Line 12	Montana source farm income or loss	USAmountType	Can contain up to 15 digits
340	Line 13	Montana source taxable Social Security benefits	USAmountNNType	Can contain up to 15 non negative digits
350	Line 13	Montana source taxable Social Security benefits	USAmountNNType	Can contain up to 15 non negative digits
360	Line 14	Montana source other income	USAmountType	Can contain up to 15 digits
370	Line 14	Montana source other income	USAmountType	Can contain up to 15 digits
380	Line 15	Montana source additions to income reported on MT Form 2, Schedule I	USAmountNNType	Can contain up to 15 non negative digits
390	Line 15	Montana source additions to income reported on MT Form 2, Schedule I	USAmountNNType	Can contain up to 15 non negative digits
400	Line 16	Montana Source Income, add Line 1 through 15	USAmountType	Can contain up to 15 digits
410	Line 16	Montana Source Income, add Line 1 through 15	USAmountType	Can contain up to 15 digits
420	Line 17	Add Federal Income and total MT additions	USAmountType	Can contain up to 15 digits
430	Line 17	Add Federal Income and total MT additions	USAmountType	Can contain up to 15 digits
440	Line 18	Subtract MT NOL from total MT Subtractions	USAmountType	Can contain up to 15 digits
450	Line 18	Subtract MT NOL from total MT Subtractions	USAmountType	Can contain up to 15 digits
460	Line 19	Subtract Line 18 from Line 17	USAmountNNType	Can contain up to 15 non negative digits
470	Line 19	Subtract Line 18 from Line 17	USAmountNNType	Can contain up to 15 non negative digits
480	Line 20	Percentage, Divide Line 16 by Line 19	RatioType	6 total digits, 5 fractional digits
490	Line 20	Percentage, Divide Line 16 by Line 19	RatioType	6 total digits, 5 fractional digits
500	Line 21	Resident tax after capital gains tax credit MT Form 2, Line 48	USAmountNNType	Can contain up to 15 non negative digits
510	Line 21	Resident tax after capital gains tax credit MT Form 2, Line 48	USAmountNNType	Can contain up to 15 non negative digits
520	Line 22	Nonresident/Part Year Resident Tax, Multiply Line 21 by 20	USAmountNNType	Can contain up to 15 non negative digits
530	Line 22	Nonresident/Part Year Resident Tax, Multiply Line 21 by 20	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2, Page 8 – Schedule V
Montana Tax Credits

Nonrefundable credits that are single-year credits and HAVE NO carryover provision

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10	USAmountNNType	Can contain up to 15 non negative digits
110	*Line 1*	*Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10*	*USAmountNNType*	*Can contain up to 15 non negative digits*
120	Line 2	College Contribution Credit, MT Form CC	USAmountNNType	Can contain up to 15 non negative digits
130	*Line 2*	*College Contribution Credit, MT Form CC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
140	Line 3	Qualified Endowment Credit, MT Form QEC	USAmountNNType	Can contain up to 15 non negative digits
150	*Line 3*	*Qualified Endowment Credit, MT Form QEC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
160	Line 4	Energy Conservation Installation Credit, MT Form ENRG-C	USAmountNNType	Can contain up to 15 non negative digits
170	*Line 4*	*Energy Conservation Installation Credit, MT Form ENRG-C*	*USAmountNNType*	*Can contain up to 15 non negative digits*
180	Line 5	Alternative Fuel Credit, MT Form AFCR	USAmountNNType	Can contain up to 15 non negative digits
190	*Line 5*	*Alternative Fuel Credit, MT Form AFCR*	*USAmountNNType*	*Can contain up to 15 non negative digits*
200	Line 6	Health Insurance for Uninsured Montanans Credit, MT Form HI	USAmountNNType	Can contain up to 15 non negative digits
210	*Line 6*	*Health Insurance for Uninsured Montanans Credit, MT Form HI*	*USAmountNNType*	*Can contain up to 15 non negative digits*
220	Line 7	Elderly Care Credit, MT Form ECC	USAmountNNType	Can contain up to 15 non negative digits
230	*Line 7*	*Elderly Care Credit, MT Form ECC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
240	Line 8	Recycle Credit, MT Form RCYL	USAmountNNType	Can contain up to 15 non negative digits
250	*Line 8*	*Recycle Credit, MT Form RCYL*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Nonrefundable credits that HAVE a carryover provision

Ref #	Line #	Description	Element Type	Field Requirements
260	Line 9	Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC	USAmountNNType	Can contain up to 15 non negative digits
270	*Line 9*	*Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
280	Line 10	Biodiesel Blending and Storage Tax Credit, MT Form BBSC	USAmountNNType	Can contain up to 15 non negative digits
290	*Line 10*	*Biodiesel Blending and Storage Tax Credit, MT Form BBSC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
300	Line 11	Contractor's Gross Receipts Tax Credit	USAmountNNType	Can contain up to 15 non negative digits
310	*Line 11*	*Contractor's Gross Receipts Tax Credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
320	Line 11	Multiple CGR Accounts Checkbox	CheckboxType	X or blank
330	Line 11	CGR Account ID	StringType	Maximum number of characters is 13 10 numeric followed by 3 alpha Alpha characters must be CGR Example: 4123456002CGR
340	Line 12	Geothermal Energy Systems Credit, MT Form ENRG-A	USAmountNNType	Can contain up to 15 non negative digits
350	*Line 12*	*Geothermal Energy Systems Credit, MT Form ENRG-A*	*USAmountNNType*	*Can contain up to 15 non negative digits*
360	**Line 13a**	**Alternative Energy Sys Credit, Nonfossil energy generation MT Form ENRG-B**	**USAmountNNType**	**Can contain up to 15 non negative digits**
370	***Line 13a***	***Alternative Energy Sys Credit, Nonfossil energy generation MT Form ENRG-B***	***USAmountNNType***	***Can contain up to 15 non negative digits***
380	**Line 13b**	**Alternative Energy Sys Credit, Wood/biomass combustion MT Form ENRG-B**	**USAmountNNType**	**Can contain up to 15 non negative digits**
390	***Line 13b***	***Alternative Energy Sys Credit, Wood/biomass combustion MT Form ENRG-B***	***USAmountNNType***	***Can contain up to 15 non negative digits***
400	Line 14	Alternative Energy Production Credit, MT Form AEPC	USAmountNNType	Can contain up to 15 non negative digits
410	*Line 14*	*Alternative Energy Production Credit, MT Form AEPC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
420	Line 15	Dependent Care Assistance Credit, MT Form DCAC	USAmountNNType	Can contain up to 15 non negative digits
430	*Line 15*	*Dependent Care Assistance Credit, MT Form DCAC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
440	Line 16	Historic Property Preservation Credit, Federal Form 3468	USAmountNNType	Can contain up to 15 non negative digits
450	*Line 16*	*Historic Property Preservation Credit, Federal Form 3468*	*USAmountNNType*	*Can contain up to 15 non negative digits*
460	Line 17	Infrastructure User's Fee Credit	USAmountNNType	Can contain up to 15 non negative digits
470	*Line 17*	*Infrastructure User's Fee Credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
480	Line 18	Empowerment Zone Credit	USAmountNNType	Can contain up to 15 non negative digits
490	*Line 18*	*Empowerment Zone Credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Ref #	Line #	Description	Element Type	Field Requirements
500	Line 19	Increasing Research Activities Credit, MT Form RSCH	USAmountNNType	Can contain up to 15 non negative digits
510	*Line 19*	*Increasing Research Activities Credit, MT Form RSCH*	*USAmountNNType*	*Can contain up to 15 non negative digits*
520	Line 20	Mineral and Coal Exploration Incentive Credit, MT Form MINE-CERD	USAmountNNType	Can contain up to 15 non negative digits
530	*Line 20*	*Mineral and Coal Exploration Incentive Credit, MT Form MINE-CERD*	*USAmountNNType*	*Can contain up to 15 non negative digits*
540	Line 21	Film Employment Production Credit, MT Form FPC	USAmountNNType	Can contain up to 15 non negative digits
550	*Line 21*	*Film Employment Production Credit, MT Form FPC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
560	Line 22	Adoption Credit, Federal Form 8839	USAmountNNType	Can contain up to 15 non negative digits
570	*Line 22*	*Adoption Credit, Federal Form 8839*	*USAmountNNType*	*Can contain up to 15 non negative digits*
580	Line 23	Total Nonrefundable Carryover Credit	USAmountNNType	Can contain up to 15 non negative digits
590	*Line 23*	*Total Nonrefundable Carryover Credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
Refundable Credits				
600	Line 24	Elderly Homeowner/Renter Credit, MT Form 2EC	USAmountNNType	Can contain up to 15 non negative digits
610	*Line 24*	*Elderly Homeowner/Renter Credit, MT Form 2EC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
620	Line 25	Film Employment Production Credit, MT Form FPC	USAmountNNType	Can contain up to 15 non negative digits
630	*Line 25*	*Film Employment Production Credit, MT Form FPC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
640	Line 26	Film Qualified Expenditure Credit, MT Form FPC	USAmountNNType	Can contain up to 15 non negative digits
650	*Line 26*	*Film Qualified Expenditure Credit, MT Form FPC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
660	Line 27	Insure MT small business health insurance credit company's FEIN	EINType	Nine digit FEIN Required if Line 27 Col A or B are completed
670	Line 27	Insure Montana small business health insurance credit	USAmountNNType	Can contain up to 15 non negative digits
680	*Line 27*	*Insure Montana small business health insurance credit*	*USAmountNNType*	*Can contain up to 15 non negative digits*
690	Line 28	Temporary Emergency Lodging Credit MT Form TELC	USAmountNNType	Can contain up to 15 non negative digits
700	*Line 28*	*Temporary Emergency Lodging Credit MT Form TELC*	*USAmountNNType*	*Can contain up to 15 non negative digits*
710	Line 29	Total Refundable Credits, add Lines 24 through 28	USAmountNNType	Can contain up to 15 non negative digits
720	*Line 29*	*Total Refundable Credits, add Lines 24 through 28*	*USAmountNNType*	*Can contain up to 15 non negative digits*

Montana Form 2, Page 9 – Schedule VI
Credit for Income Tax Liability Paid to Another State or Country
Full-Year Resident only

Full-year resident information (Unbounded)

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Income taxable to another state or country included in MAGI	USAmountType	Can contain up to 15 digits
110	Line 1	Income taxable to another state or country included in MAGI	USAmountType	Can contain up to 15 digits
120	Line 2	Total income from another state of country	USAmountType	Can contain up to 15 digits
130	Line 2	Total income from another state of country	USAmountType	Can contain up to 15 digits
140	Line 2	State abbreviation Column A	StringType	Length is 2 characters. Use common postal state abbreviations
150	Line 2	State abbreviation Column B	StringType	Length is 2 characters. Use common postal state abbreviations
160	Line 3	Montana Adjusted Gross Income	USAmountNNType	Can contain up to 15 non negative digits
170	Line 3	Montana Adjusted Gross Income	USAmountNNType	Can contain up to 15 non negative digits
180	Line 4	Total income liability paid to another state or country	USAmountNNType	Can contain up to 15 non negative digits
190	Line 4	Total income liability paid to another state or country	USAmountNNType	Can contain up to 15 non negative digits
200	Line 5	Montana tax liability	USAmountNNType	Can contain up to 15 non negative digits
210	Line 5	Montana tax liability	USAmountNNType	Can contain up to 15 non negative digits
220	Line 6	Percentage, Divide Line 1 by Line 2	LargeRatioType	22 total digits, 12 fractional digits. Example: 100% = 100.000000000000
230	Line 6	Percentage, Divide Line 1 by Line 2	LargeRatioType	22 total digits, 12 fractional digits. Example: 100% = 100.000000000000
240	Line 7	Multiply Line 4 by Line 6	USAmountNNType	Can contain up to 15 non negative digits
250	Line 7	Multiply Line 4 by Line 6	USAmountNNType	Can contain up to 15 non negative digits
260	Line 8	Percentage, Divide Line 1 by Line 3	LargeRatioType	22 total digits, 12 fractional digits. Example: 100% = 100.000000000000
270	Line 8	Percentage, Divide Line 1 by Line 3	LargeRatioType	22 total digits, 12 fractional digits. Example: 100% = 100.000000000000
280	Line 9	Multiply Line 5 by Line 8	USAmountNNType	Can contain up to 15 non negative digits
290	Line 9	Multiply Line 5 by Line 8	USAmountNNType	Can contain up to 15 non negative digits
300	Line 10	Credit for taxes paid, smallest of Lines 4, 7 or 9	USAmountNNType	Can contain up to 15 non negative digits
310	Line 10	Credit for taxes paid, smallest of Lines 4, 7 or 9	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2, Page 9 – Schedule VII
Credit for Income Tax Liability Paid to Another State or Country
Part-Year Resident only

Part-year resident information (Unbounded)

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Income taxable include in Montana source income	USAmountType	Can contain up to 15 digits
110	Line 1	Income taxable include in Montana source income	USAmountType	Can contain up to 15 digits
120	Line 2	Total income from another state or country	USAmountType	Can contain up to 15 digits
130	Line 2	Total income from another state or country	USAmountType	Can contain up to 15 digits
140	Line 2	State abbreviation Column A	StringType	Length is 2 characters Use common postal state abbreviations
150	Line 2	State abbreviation Column B	StringType	Length is 2 characters Use common postal state abbreviations
160	Line 3	Total Montana source income	USAmountType	Can contain up to 15 digits
170	Line 3	Total Montana source income	USAmountType	Can contain up to 15 digits
180	Line 4	Total income liability paid to another state or country	USAmountNNType	Can contain up to 15 non negative digits
190	Line 4	Total income liability paid to another state or country	USAmountNNType	Can contain up to 15 non negative digits
200	Line 5	Montana tax liability	USAmountNNType	Can contain up to 15 non negative digits
210	Line 5	Montana tax liability	USAmountNNType	Can contain up to 15 non negative digits
220	Line 6	Percentage, Divide Line 1 by Line 2	LargeRatioType	22 total digits, 12 fractional digits Example: 100% = 100.000000000000
230	Line 6	Percentage, Divide Line 1 by Line 2	LargeRatioType	22 total digits, 12 fractional digits Example: 100% = 100.000000000000
240	Line 7	Multiply Line 4 by Line 6	USAmountNNType	Can contain up to 15 non negative digits
250	Line 7	Multiply Line 4 by Line 6	USAmountNNType	Can contain up to 15 non negative digits
260	Line 8	Percentage, Divide Line 1 by Line 3	LargeRatioType	22 total digits, 12 fractional digits Example: 100% = 100.000000000000
270	Line 8	Percentage, Divide Line 1 by Line 3	LargeRatioType	22 total digits, 12 fractional digits Example: 100% = 100.000000000000
280	Line 9	Multiply Line 5 by Line 8	USAmountNNType	Can contain up to 15 non negative digits
290	Line 9	Multiply Line 5 by Line 8	USAmountNNType	Can contain up to 15 non negative digits
300	Line 10	Credit for taxes paid, smallest of Lines 4, 7 or 9	USAmountNNType	Can contain up to 15 non negative digits
310	Line 10	Credit for taxes paid, smallest of Lines 4, 7 or 9	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2, Page 10 – Schedule VIII
Reporting of Special Transactions

Ref #	Line #	Description	Element Type	Field Requirements
110	Line 1	Required to file Federal Form 8824	CheckboxType	X or blank
120	Line 2	Required to file Federal Form 8865	CheckboxType	X or blank
130	Line 3	Required to file Federal Form 8886	CheckboxType	X or blank

Montana Form 2M – Intermediate Form
Pages 1 and 2

Ref #	Line #	Description	Element Type	Field Requirements
100		Amended return checkbox	CheckboxType	X or blank
Filing Status				
110	Line 1	Filing Status 1 (Single)	CheckboxType	X or blank
120	Line 2	Filing Status 2 (Married filing jointly)	CheckboxType	X or blank
130	Line 3	Filing Status 3 (Head of household)	CheckboxType	X or blank
Residency Status				
140	Line 4	Resident full year checkbox	CheckboxType	X or blank
Exemptions				
150	Line 5a	Exemption: yourself (Primary)	BooleanType	Either TRUE or FALSE required
160	Line 5a	Exemption: 65 or older (Primary)	BooleanType	Either TRUE or FALSE required
170	Line 5a	Exemption: Blind (Primary)	BooleanType	Either TRUE or FALSE required
180	Line 5a	Exemption: Total for primary	IntergerType	Maximum value is 3
190	Line 5b	Exemption: (Secondary)	BooleanType	Either TRUE or FALSE required
200	Line 5b	Exemption: 65 or older (Secondary)	BooleanType	Either TRUE or FALSE required
210	Line 5b	Exemption: Blind (Secondary)	BooleanType	Either TRUE or FALSE required
220	Line 5b	Exemption: Total for spouse	IntergerType	
230	Line 5c	Total dependents	IntergerType	
240	Line 5d	Total exemptions	IntergerType	
Dependent information (unbounded)				
250		Dependent first name	StringType	Maximum number of characters is 16
260		Dependent last name	StringType	Maximum number of characters is 32
270		Dependent SSN	SSNType	Nine digit SSN
280		Dependent relationship	StringType	Maximum length of 3 characters Enumeration list of possible choices
290		Dependent is disabled checkbox	BooleanType	Either TRUE or FALSE required
Federal Adjusted Gross Income				
300	Line 6	Wages, Salaries, tips etc	USAmountNNType	Can contain up to 15 non negative digits
310	Line 7a	Taxable Interest (Federal Schedule B)	USAmountNNType	Can contain up to 15 non negative digits
320	Line 7b	Tax Exempt Interest, do not include on Line 7a	USAmountNNType	Can contain up to 15 non negative digits
330	Line 8	Ordinary Dividends (Federal Schedule B)	USAmountNNType	Can contain up to 15 non negative digits
340	Line 9	Capital Gain or Loss (Federal Schedule D)	USAmountType	Can contain up to 15 digits
350	Line 10a	IRA Distribution	USAmountNNType	Can contain up to 15 non negative digits
360	Line 10b	Taxable Amount of IRA Distribution	USAmountNNType	Can contain up to 15 non negative digits
370	Line 11a	Pensions and Annuities	USAmountNNType	Can contain up to 15 non negative digits
380	Line 11b	Taxable amount of Pensions and Annuities	USAmountNNType	Can contain up to 15 non negative digits
390	Line 12	Unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
400	Line 13a	Social Security benefits	USAmountNNType	Can contain up to 15 non negative digits
410	Line 13b	Taxable amount of Social Security benefits	USAmountNNType	Can contain up to 15 non negative digits
420	Line 14	Taxable refunds, credits or offsets of state or local taxes	USAmountNNType	Can contain up to 15 non negative digits
430	Line 15	Total income	USAmountNNType	Can contain up to 15 non negative digits
440	Line 16	Educator expenses	USAmountNNType	Can contain up to 15 non negative digits
450	Line 17	IRA deduction	USAmountNNType	Can contain up to 15 non negative digits
460	Line 18	Student loan interest deduction	USAmountNNType	Can contain up to 15 non negative digits
470	Line 19	Tuition and fees	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
480	Line 20	Total adjustments to income	USAmountNNType	Can contain up to 15 non negative digits
490	Line 21	Federal adjusted gross income	USAmountNNType	Can contain up to 15 non negative digits
Montana Adjusted Gross Income				
500	Line 22	Interest & mutual funds from state, county or municipal bonds	USAmountNNType	Can contain up to 15 non negative digits
510	Line 23	Taxable federal refund	USAmountNNType	Can contain up to 15 non negative digits
520	Line 24	Addition to federal social security	USAmountNNType	Can contain up to 15 non negative digits
530	Line 25	MSA nonqualified withdrawals	USAmountNNType	Can contain up to 15 non negative digits
540	Line 26	Montana additions to FAGI	USAmountNNType	Can contain up to 15 non negative digits
550	Line 27	Exempt interest & dividends from federal bonds, notes & obligations	USAmountNNType	Can contain up to 15 non negative digits
560	Line 28	Exempt unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
570	Line 29	Partial pension & annuity income exemption	USAmountNNType	Can contain up to 15 non negative digits
580	Line 30	Partial interest exemption for 65 and older	USAmountNNType	Can contain up to 15 non negative digits
590	Line 31	Exemption for certain taxed tips & gratuities	USAmountNNType	Can contain up to 15 non negative digits
600	Line 32	Exempt MSA deposits and earnings	USAmountNNType	Can contain up to 15 non negative digits
610	Line 33	Subtraction of fed taxable SS/Tier I RR retirement	USAmountNNType	Can contain up to 15 non negative digits
620	Line 34	Subtraction of fed taxable Tier II RR retirement	USAmountNNType	Can contain up to 15 non negative digits
630	Line 35	Federally taxable refunds, credits or offsets of state income taxes	USAmountNNType	Can contain up to 15 non negative digits
640	Line 36	Montana subtractions from FAGI	USAmountNNType	Can contain up to 15 non negative digits
650	Line 37	Montana adjusted gross income	USAmountType	Can contain up to 15 digits
Taxable Income				
660	Line 38	Montana adjusted gross income	USAmountType	Can contain up to 15 digits
670	Line 39	Standard deduction checkbox	CheckboxType	X or Blank
680	Line 39	Itemized deductions checkbox	CheckboxType	X or Blank
690	Line 39	Deduction amount	USAmountNNType	Can contain up to 15 non negative digits
700	Line 40	MAGI less deduction amount	USAmountNNType	Can contain up to 15 non negative digits
710	Line 41	Multiply **$2,190** by the number of exemptions	USAmountNNType	Can contain up to 15 non negative digits
720	Line 42	Taxable income	USAmountType	Can contain up to 15 digits
Tax				
730	Line 43	Amount of tax from table	USAmountNNType	Can contain up to 15 non negative digits
740	Line 44	2% capital gains tax credit	USAmountNNType	Can contain up to 15 non negative digits
750	Line 45	Resident tax after capital gains tax credit	USAmountNNType	Can contain up to 15 non negative digits
Credits				
760	Line 46	Total nonrefundable credits	USAmountNNType	Can contain up to 15 non negative digits
770	Line 47	Total tax after nonrefundable credits	USAmountType	Can contain up to 15 digits
Payments				
780	Line 48	Montana income tax withheld	USAmountNNType	Can contain up to 15 non negative digits
790	Line 49	**2012** estimated tax payments & amounts applied from **2011** return	USAmountNNType	Can contain up to 15 non negative digits
800	Line 50	**2012** extension payment	USAmountNNType	Can contain up to 15 non negative digits
810	Line 51	Elderly Homeowner/Renter Credit	USAmountNNType	Can contain up to 15 non negative digits
820	Line 52	Payments with original return	USAmountNNType	Can contain up to 15 non negative digits
830	Line 53	Previously issued refunds	USAmountNNType	Can contain up to 15 non negative digits
840	Line 54	Total payments	USAmountNNType	Can contain up to 15 non negative digits
850	Line 55	Tax due	USAmountNNType	Can contain up to 15 non negative digits
860	Line 56	Tax overpaid	USAmountNNType	Can contain up to 15 non negative digits
Penalty, Interest and Contributions				
870	Line 57	Interest on underpayment of estimated taxes	USAmountNNType	Can contain up to 15 non negative digits
880		Estimated payments made using annualized method checkbox	CheckboxType	X or Blank
890	Line 58	Late file, late payment penalty & interest	USAmountNNType	Can contain up to 15 non negative digits
900	Line 59	Medical Care Savings Account 10% penalty	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
910	Line 60	Total voluntary checkoff contributions	USAmountNNType	Can contain up to 15 non negative digits
920	Line 60a	Nongame Wildlife Program $5	CheckboxType	X or Blank
930	Line 60a	Nongame Wildlife Program $10	CheckboxType	X or Blank
940	Line 60a	Nongame Wildlife Program Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
950	Line 60b	Child Abuse Prevention $5	CheckboxType	X or Blank
960	Line 60b	Child Abuse Prevention $10	CheckboxType	X or Blank
970	Line 60b	Child Abuse Prevention Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
980	Line 60c	Agriculture in Schools $5	CheckboxType	X or Blank
990	Line 60c	Agriculture in Schools $10	CheckboxType	X or Blank
1000	Line 60c	Agriculture in Schools Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
1010	Line 60d	Montana Military Family Relief Fund $5	CheckboxType	X or Blank
1020	Line 60d	Montana Military Family Relief Fund $10	CheckboxType	X or Blank
1030	Line 60d	Montana Military Family Relief Fund Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
1040	Line 61	Total penalties, interest & contributions	USAmountNNType	Can contain up to 15 non negative digits
1050	Line 62	Amount you owe ☹	USAmountNNType	Can contain up to 15 non negative digits
1060	Line 63	Overpayment	USAmountNNType	Can contain up to 15 non negative digits
1070	Line 64	Amount to apply to 2013 estimated taxes	USAmountNNType	Can contain up to 15 non negative digits
1080	Line 65	Refund ☺	USAmountNNType	Can contain up to 15 non negative digits
Additional Information				
1090		Telephone number of Preparer	PhoneNumberType	Maximum of 10 numeric digits
1100		Paid preparers PTIN/SSN	SSNType/PTINType	Nine digit SSN or PTIN
1110		Paid preparers firm FEIN	EINType	Nine digit FEIN
1120		Third party designee authorization checkbox	CheckboxType	X or Blank
1130		Third party designee's name	TextType	
1140		Third party designee's phone number	PhoneNumberType	Maximum of 10 numeric digits
1150		Do not mail forms next year checkbox	CheckboxType	X or Blank

Montana Form 2M, Page 3 – Schedule I
Montana Itemized Deductions

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Medical and dental expenses	USAmountNNType	Can contain up to 15 non negative digits
110	Line 2	Amount from MT Form 2M, Line 38	USAmountNNType	Can contain up to 15 non negative digits
120	Line 3	Multiply Line 2 by .075	USAmountNNType	Can contain up to 15 non negative digits
130	Line 4	Total deductible medical and dental expenses subject to 7.5% MAGI	USAmountNNType	Can contain up to 15 non negative digits
140	Line 5	Medical premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
150	Line 6	Long term care ins premiums not deducted elsewhere on return	USAmountNNType	Can contain up to 15 non negative digits
160	Line 7a	Federal income tax withheld in 2012	USAmountNNType	Can contain up to 15 non negative digits
170	Line 7b	Federal estimated tax payments made in 2012	USAmountNNType	Can contain up to 15 non negative digits
180	Line 7c	Amount of 2011 federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
190	Line 7d	Other back year federal income taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
200	Line 7e	Federal Income Tax Deduction, Add Lines 7a through 7d	USAmountNNType	Can contain up to 15 non negative digits
210	Line 8	Real Estate taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
220	Line 9	Personal property taxes paid in 2012	USAmountNNType	Can contain up to 15 non negative digits
230	Line 10	Other deductible taxes paid in 2012: Total amount	USAmountNNType	Can contain up to 15 non negative digits
240	Line 10	Other deductible taxes paid in 2012: Type and amount	StringType	Maximum number of characters is 100
250	Line 11	Home mortgage interest and points reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
260	Line 12	Home mortgage interest not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
270	Line 12	Home mortgage interest not reported to you: Name, SSN and Address	IndividualNameType	
			SSNType	Nine digit SSN
			USAddressType	
			ForeignAddressType	
280	Line 13	Points not reported to you (Federal Form 1098)	USAmountNNType	Can contain up to 15 non negative digits
290	Line 14	Qualified mortgage insurance premiums	USAmountNNType	Can contain up to 15 non negative digits
300	Line 15	Investment interest (Federal Form 4952)	USAmountNNType	Can contain up to 15 non negative digits
310	Line 16	Charitable Contributions made by cash or check during 2012	USAmountNNType	Can contain up to 15 non negative digits
320	Line 17	Charitable Contributions made other than by cash or check during 2012	USAmountNNType	Can contain up to 15 non negative digits
330	Line 18	Charitable Contribution carryover from prior year	USAmountNNType	Can contain up to 15 non negative digits
340	Line 19	Child and Dependent Care expenses (MT Form 2441M)	USAmountNNType	Can contain up to 15 non negative digits
350	Line 20	Casualty and theft loss (Federal Form 4684)	USAmountNNType	Can contain up to 15 non negative digits
360	Line 21	Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)	USAmountNNType	Can contain up to 15 non negative digits
370	Line 22	Other expenses: Total amount	USAmountNNType	Can contain up to 15 non negative digits
380	Line 22	Other expenses: Description of type and amount	StringType	Maximum number of characters is 100
390	Line 23	Add Line 21 and Line 22	USAmountNNType	Can contain up to 15 non negative digits
400	Line 24	Amount from MT Form 2M, Line 38	USAmountNNType	Can contain up to 15 non negative digits
410	Line 25	Multiply Line 24 by .02	USAmountNNType	Can contain up to 15 non negative digits
420	Line 26	Subtract Line 25 from Line 23	USAmountNNType	Can contain up to 15 non negative digits
430	Line 27	Political Contributions (limited to $100 per taxpayer)	USAmountNNType	Can contain up to 15 non negative digits Maximum amount allowed is 200
440	Line 28	Other misc deductions not subject to 2% of MAGI: Total amount	USAmountNNType	Can contain up to 15 non negative digits
450	Line 28	Other misc deductions not subject to 2% of MAGI: Type and amount	StringType	Maximum number of characters is 100
460	Line 29	Add Lines 4 – 6, 7e– 20 and 26 – 28	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2M, Page 4 – Schedule II
Montana Tax Credits

Nonrefundable credits that are single-year credits that have no carryover provision

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	College contribution credit (Form CC)	USAmountNNType	Can contain up to 15 non negative digits
110	Line 2	Energy conservation installation credit (Form ENRG-C)	USAmountNNType	Can contain up to 15 non negative digits
120	Line 3	Elderly care credit (Form ECC)	USAmountNNType	Can contain up to 15 non negative digits
Nonrefundable credits that are single-year credits that have a carryover provision				
130	**Line 4a**	**Recognized nonfossil form of energy production (Form ENRG-B)**	**USAmountNNType**	**Can contain up to 15 non negative digits**
140	**Line 4b**	**Low emission wood or biomass combustion device (Form ENRG-B)**	**USAmountNNType**	**Can contain up to 15 non negative digits**
150	Line 5	Adoption credit	USAmountNNType	Can contain up to 15 non negative digits
160	Line 6	Total nonrefundable credits	USAmountNNType	Can contain up to 15 non negative digits
Refundable credits are applied against your income tax liability with balance refunded				
170	Line 7	Elderly Homeowner/Renter Credit	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2EZ – Short Form

Ref #	Line #	Description	Element Type	Field Requirements
100		Amended return checkbox	CheckboxType	X or blank
Filing Status				
110		Filing status 1 (Single)	CheckboxType	X or blank
120		Filing status 2 (Married filing jointly)	CheckboxType	X or blank
Income				
130	Line 3	Wages, salaries, tips, etc.	USAmountNNType	Can contain up to 15 non negative digits
140	Line 4	Taxable Interest and Dividends	USAmountNNType	Can contain up to 15 non negative digits
150	Line 5	Unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
160	Line 6	Federal Adjusted Gross Income	USAmountNNType	Can contain up to 15 non negative digits
170	Line 7	Exempt unemployment compensation	USAmountNNType	Can contain up to 15 non negative digits
180	Line 8	Exemption for certain taxed tips and gratuities	USAmountNNType	Can contain up to 15 non negative digits
190	Line 9	Total subtractions	USAmountNNType	Can contain up to 15 non negative digits
200	Line 10	Montana Adjust Gross Income	USAmountNNType	Can contain up to 15 non negative digits
Tax Liability				
210	Line 11	Standard deduction	USAmountNNType	Can contain up to 15 non negative digits
220	Line 12	Exemption amount	USAmountNNType	Can contain up to 15 non negative digits
230	Line 13	Total deductions and exemptions	USAmountNNType	Can contain up to 15 non negative digits
240	Line 14	Taxable income	USAmountType	Can contain up to 15 digits
250	Line 15	Total tax liability, enter tax from table	USAmountNNType	Can contain up to 15 non negative digits
Tax, Payments and Refund				
260	Line 16	Montana income tax withheld, Total payments	USAmountNNType	Can contain up to 15 non negative digits
270	Line 17	Late file, late payment penalties and interest	USAmountNNType	Can contain up to 15 non negative digits
280	Line 18	Total voluntary check-off contribution	USAmountNNType	Can contain up to 15 non negative digits
290	Line 18a	Nongame Wildlife Program $5	CheckboxType	X or blank
300	Line 18a	Nongame Wildlife Program $10	CheckboxType	X or blank
310	Line 18a	Nongame Wildlife Program Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
320	Line 18b	Child Abuse Prevention $5	CheckboxType	X or blank
330	Line 18b	Child Abuse Prevention $10	CheckboxType	X or blank
340	Line 18b	Child Abuse Prevention Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
350	Line 18c	Agriculture in Schools $5	CheckboxType	X or blank
360	Line 18c	Agriculture in Schools $10	CheckboxType	X or blank
370	Line 18c	Agriculture in Schools Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
380	Line 18d	Montana Military Family Relief Fund $5	CheckboxType	X or blank
390	Line 18d	Montana Military Family Relief Fund $10	CheckboxType	X or blank
400	Line 18d	Montana Military Family Relief Fund Specific Amount	USAmountNNType	Can contain up to 15 non negative digits
410	Line 19	Sum of Tax, Penalties, Interest and Contributions	USAmountNNType	Can contain up to 15 non negative digits
420	Line 20	Amount you owe ☹	USAmountNNType	Can contain up to 15 non negative digits
430	Line 21	Amount of refund ☺	USAmountNNType	Can contain up to 15 non negative digits
Additional Information				
440		Daytime telephone number	PhoneNumberType	Maximum of 10 numeric digits
450		Paid preparers PTIN/SSN	SSNType/PTINType	Nine digit SSN or PTIN
460		Paid preparers firm FEIN	EINType	Nine digit FEIN
470		Third party designee authorization checkbox	CheckboxType	X or Blank
480		Third party designee's name	TextType	
490		Third party designee's phone number	PhoneNumberType	Maximum of 10 numeric digits
500		Do not mail forms next year checkbox	CheckboxType	X or Blank

Montana Form 2EC
Elderly/Homeowner Credit

Part I - Qualifications

Ref #	Line #	Description	Element Type	Field Requirements
100		62 or older as of December 31, **2012**	BooleanType	Either TRUE or FALSE required
110		Occupy Montana residence 6 months or more during **2012**	BooleanType	Either TRUE or FALSE required
120		Resided in Montana for Nine Months in **2012**	BooleanType	Either TRUE or FALSE required
130		Gross income was less than $45,000 in **2012**	BooleanType	Either TRUE or FALSE required
Part II – Household Income				
140	Line 1	Total Gross Household Income	USAmountNNType	Can contain up to 15 non negative digits
150	Line 2	Standard Exclusion ($6,300)	USAmountNNType	Can contain up to 15 non negative digits. Value must be 6300. Enumeration list choice
160	Line 3	Subtract Line 2 from Line 1	USAmountNNType	Can contain up to 15 non negative digits
170	Line 4	Enter Multiplier Rate from table	Decimal99Type	Enumeration list of choices
180	Line 5	Multiply Line 3 by Line 4	USAmountNNType	Can contain up to 15 non negative digits
Part III – Credit Computation				
190	Line 6	Property tax that you were billed for principle resident in **2012**	USAmountNNType	Can contain up to 15 non negative digits
200	Line 7	Rent paid in **2012** on principle residence	USAmountNNType	Can contain up to 15 non negative digits
210	Line 8	Multiply Line 7 by .15 (15%)	USAmountNNType	Can contain up to 15 non negative digits
220	Line 9	Add Lines 6 and 8	USAmountNNType	Can contain up to 15 non negative digits
230	Line 10	Subtract Line 5 from Line 9	USAmountNNType	Can contain up to 15 non negative digits
240	Line 11	Enter lesser of Line 10 or $1,000	USAmountNNType	Can contain up to 15 non negative digits
250	Line 12	Percentage Multiplier	DecimalNNType	two fractional digits
260	Line 13	Multiply Line 11 by Line 12	USAmountNNType	Can contain up to 15 non negative digits
Additional Information				
270		Daytime telephone number	PhoneNumberType	Maximum of 10 numeric digits
280		Paid preparers PTIN/SSN	SSNType/PTINType	Nine digit SSN or PTIN
290		Paid preparers firm FEIN	EINType	Nine digit FEIN
300		Third party designee authorization checkbox	CheckboxType	X or Blank
310		Third party designee's name	TextType	
320		Third party designee's phone number	PhoneNumberType	Maximum of 10 numeric digits
330		Do not mail forms next year checkbox	CheckboxType	X or Blank

Montana Form QEC
Qualified Endowment Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	StringType	
140		Pass-through credit entity FEIN	IDType	Nine digit FEIN
150		Your share of qualified endowment credit	USAmountType	Can contain up to 15 digits
160	Line 1 A	Organization Name – Business Name Line 1	BusinessNameLine1Type	Maximum length of 75 characters
170	Line 1 A	Organization Name – Business Name Line 2	BusinessNameLine2Type	Maximum length of 75 characters
180	Line 1 A	Organization Address – Address Line 1	StreetAddressType	AN, Maximum length is 35 characters
190	Line 1 A	Organization Address – Address Line 2	StreetAddressType	AN, Maximum length is 35 characters
200	Line 1 A	Organization Address – City	CityType	AN, Maximum length is 22 characters
210	Line 1 A	Organization Address – State	StateType	Enumerations list, Max length is 2 characters
220	Line 1 A	Organization Address – ZIP Code	ZIPCodeType	Numeric
230	Line 1 B	Trustee name	PersonNameType	Maximum length of 35 characters
240	Line 1 B	Trustee Address – Address Line 1	StreetAddressType	Maximum length is 35 characters
250	Line 1 B	Trustee Address – Address Line 2	StreetAddressType	Maximum length is 35 characters
260	Line 1 B	Trustee Address – City	CityType	Maximum length is 22 characters
270	Line 1 B	Trustee Address – State	StateType	Enumerations list, Max length is 2 characters
280	Line 1 B	Trustee Address – ZIP Code	ZIPCodeType	Numeric
290	Line 1 C	Bank Name – Business Name Line 1	BusinessNameLine1Type	Maximum length of 75 characters
300	Line 1 C	Bank Name – Business Name Line 2	BusinessNameLine2Type	Maximum length of 75 characters
310	Line 1 C	Bank Address – Address Line 1	StreetAddressType	Maximum length is 35 characters
320	Line 1 C	Bank Address – Address Line 2	StreetAddressType	Maximum length is 35 characters
330	Line 1 C	Bank Address – City	CityType	Maximum length is 22 characters
340	Line 1 C	Bank Address – State	StateType	Enumerations list, Max length is 2 characters
350	Line 1 C	Bank Address – ZIP Code	ZIPCodeType	Numeric
360	Line 2	Charitable remainder unitrust	BooleanType	Either TRUE or FALSE required
370	Line 2	Charitable remainder annuity trust	BooleanType	Either TRUE or FALSE required
380	Line 2	Pooled income fund trust	BooleanType	Either TRUE or FALSE required
390	Line 2	Charitable lead unitrust	BooleanType	Either TRUE or FALSE required
400	Line 2	charitable lead annuity trust	BooleanType	Either TRUE or FALSE required
410	Line 2	Charitable gift annuity	BooleanType	Either TRUE or FALSE required
420	Line 2	Deferred charitable gift annuity	BooleanType	Either TRUE or FALSE required
430	Line 2	Charitable life estate agreement	BooleanType	Either TRUE or FALSE required
440	Line 2	Paid-up life insurance policy	BooleanType	Either TRUE or FALSE required
450	Line 2	Qualified outright charitable contribution	BooleanType	Either TRUE or FALSE required
460	Line 3	Date of qualified contribution	DateType	Format YYYY-MM-DD
470	Line 4	Charitable deduction amount	USAmountType	Can contain up to 15 digits
480	Line 5	Qualified endowment credit	USAmountType	Can contain up to 15 digits Maximum value is 10000

Montana Form CC
College Contribution Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountType	Can contain up to 15 digits
160		List of Colleges or Universities (Unbounded)	StringType	Maximum length is 500 characters
170	Line 1	Total amount of contribution	USAmountType	Can contain up to 15 digits
180	Line 2	College Contribution Credit	USAmountType	Can contain up to 15 digits Maximum value is 500

Montana Form ENRG-A
Geothermal Energy Systems Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	StringType	
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
Geothermal Installation Detail Information (Unbounded)				
130	Line 1	Physical address of home where system was installed	StringType	Maximum length of 100 characters
140	Line 2	Date installation was completed	DateType	Format YYYY-MM-DD
150	Line 3	Brand and model number of geothermal system	String50Type	Maximum length of 50 characters
160	Line 4	Cost of the geothermal system	USAmountType	Can contain up to 15 digits
170	Line 5	Amount of any grants received for installation of system	USAmountType	Can contain up to 15 digits
180	Line 6	Cost of system less grants received	USAmountType	Can contain up to 15 digits
190	Line 7	Smaller of Line 6 or $1,500	USAmountType	Can contain up to 15 digits Maximum value allowed is 1500
200	Line 8	Current year geothermal system credit	USAmountType	Can contain up to 15 digits
210	Line 9	Amount of credit originally allowed, cannot exceed $1500	USAmountType	Can contain up to 15 digits Maximum value allowed is 1500
220	Line 10	Amount of credit previously claimed	USAmountType	Can contain up to 15 digits
230	Line 11	Unused geothermal system credit	USAmountType	Can contain up to 15 digits

Montana Form ENRG-B
Alternative Energy Systems Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN

System Information

Ref #	Line #	Description	Element Type	Field Requirements
140	Line 1	Physical address of home where system was installed	StringType	Maximum length of 100 characters
150	Line 2	Date installation was completed	DateType	Format YYYY-MM-DD
160	Line 3	Brand of alternative energy system installed	String20Type	Maximum length of 20 characters
170	Line 3	Model number of alternative energy system installed	String20Type	Maximum length of 20 characters
180	Line 4	Type of alternative system installed	String20Type	Maximum length of 20 characters

System Using Recognized Nonfossil Form of Energy Generation

Ref #	Line #	Description	Element Type	Field Requirements
190	Line 5a	Cost of system installed including installation costs	USAmountNNType	Can contain up to 15 non negative digits
200	Line 6a	Amount of grants received for system	USAmountNNType	Can contain up to 15 non negative digits
210	Line 7a	Cost of system less grants received	USAmountType	Can contain up to 15 digits
220	Line 8a	Alternative energy system credit, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500
230	Line 9a	Credit allocated to primary & spouse, cannot exceed $1000	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 1000
240	Line 10a	Amount of credit allocated to primary, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500
250	Line 10a	Amount of credit allocated to spouse, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500

Energy System Using a Low Emission Wood or Biomass Combustion Device

Ref #	Line #	Description	Element Type	Field Requirements
260	Line 5b	Cost of system installed including installation costs	USAmountNNType	Can contain up to 15 non negative digits
270	Line 6b	Alternative energy system credit, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500
280	Line 7b	Credit allocated to primary & spouse, cannot exceed $1000	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 1000
290	Line 8b	Amount of credit allocated to primary, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500
300	Line 8b	Amount of credit allocated to spouse, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum valued allowed is 500

Recognized Nonfossil Form of Energy Generation Carryforward

Ref #	Line #	Description	Element Type	Field Requirements
310	Line 1c	Amount of alternative energy system originally allowed, primary	USAmountNNType	Can contain up to 15 non negative digits
320	Line 1c	Amount of alternative energy system originally allowed, spouse	USAmountNNType	Can contain up to 15 non negative digits
330	Line 2c	Amount of credit previously claimed, primary	USAmountNNType	Can contain up to 15 non negative digits
340	Line 2c	Amount of credit previously claimed, spouse	USAmountNNType	Can contain up to 15 non negative digits
350	Line 3c	Recognized nonfossil form of energy generation credit, primary	USAmountNNType	Can contain up to 15 non negative digits
360	Line 3c	Recognized nonfossil form of energy generation credit, spouse	USAmountNNType	Can contain up to 15 non negative digits

Low Emission Wood or Biomass Combustion Device Carryforward

Ref #	Line #	Description	Element Type	Field Requirements
370	Line 1d	Cost of alternative energy system originally allowed, primary	USAmountNNType	Can contain up to 15 non negative digits
380	Line 1d	Cost of alternative energy system originally allowed, spouse	USAmountNNType	Can contain up to 15 non negative digits
390	Line 2d	Amount of credit previously claimed, primary	USAmountNNType	Can contain up to 15 non negative digits
400	Line 2d	Amount of credit previously claimed, spouse	USAmountNNType	Can contain up to 15 non negative digits
410	Line 3d	Low emission wood/biomass device credit, primary	USAmountNNType	Can contain up to 15 non negative digits
420	Line 3d	Low emission wood/biomass device credit, spouse	USAmountNNType	Can contain up to 15 non negative digits

Montana Form ENRG-C
Energy Conservation Installations Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN
Energy Conservation installation Credit Detail Information (Unbounded)				
140	Line 1	Physical address of building installation occurred	StringType	Maximum length of 100 cahracters
150	Line 2	Date installation was completed	DateType	Format YYYY-MM-DD
160	Line 3	Type of investment	String20Type	Maximum length of 20 characters
Energy Conservation Credit Calculation				
170	Line 4	Total investments in for energy conservation purposes	USAmountNNType	Can contain up to 15 non negative digits
180	Line 5	Total paid for water, heating or cooling systems	USAmountNNType	Can contain up to 15 non negative digits
190	Line 6	Total expenditure for energy conservation purposes	USAmountNNType	Can contain up to 15 non negative digits
200	Line 7	Total expenditures multiplied by 25%	USAmountNNType	Can contain up to 15 non negative digits
210	Line 8	Amount of credit allocated to primary, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum value allowed is 500
220	Line 9	Credit allocated to primary & spouse, cannot exceed $1000	USAmountNNType	Can contain up to 15 non negative digits Maximum value allowed is 1000
230	Line 10	Amount of credit allocated to primary, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum value allowed is 500
240	Line 10	Amount of credit allocated to spouse, cannot exceed $500	USAmountNNType	Can contain up to 15 non negative digits Maximum value allowed is 500

Montana Form AFCR
Alternative Fuel Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
160		Year of vehicle converted	YearType	Four digit year
170		Make of vehicle converted	StringType	Maximum length is 35 characters
180		Date conversion was completed	DateType	Format YYYY-MM-DD
190		Alternative fuel type	StringTpye	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	Must be a positive number
210	Line 1	Equipment & labor cost of conversion	USAmountType	Can contain up to 15 digits
220	Line 2	Cost of conversion multiplied by .5	USAmountType	Can contain up to 15 digits
230	Line 3	Credit amount based on vehicle weight	USAmountNNType	Can contain up to 15 non negative digits
240	Line 4	Allowable alternative fuel credit for this vehicle	USAmountType	Can contain up to 15 digits
250	Line 5	Total of all Form AFCR's – Total Credit	USAmountType	Can contain up to 15 digits

Montana Form EST-I
Underpayment of Estimated Tax by Individuals and Fiduciaries

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN
140		Name of estate or trust	StringType	
150		FEIN of estate or trust	EINType	Nine digit FEIN
Part I: Required Annual Payment				
160	Line 1	Enter **2012** combined tax due	USAmountNNType	Can contain up to 15 non negative digits
170	Line 2	Multiply Line 1 by 90%	USAmountNNType	Can contain up to 15 non negative digits
180	Line 3a	Enter **2012** Montana tax withheld	USAmountNNType	Can contain up to 15 non negative digits
190	Line 3b	Enter **2012** refundable credits	USAmountNNType	Can contain up to 15 non negative digits
200	Line 3c	Enter amount credited from **2011** overpayment	USAmountNNType	Can contain up to 15 non negative digits
210	Line 3	Ad Lines 3a through 3c	USAmountNNType	Can contain up to 15 non negative digits
220	Line 4	Subtract Line 3 from Line 1	USAmountType	Can contain up to 15 digits
230	Line 5	Enter **2011** combined total tax due	USAmountNNType	Can contain up to 15 non negative digits
240	Line 6	Required annual payment	USAmountNNType	Can contain up to 15 non negative digits
Part II: Short Method				
250	Line 7	Enter amount from Line 3	USAmountNNType	Can contain up to 15 non negative digits
260	Line 8	Amount of est. pmts including amt credited in prior years	USAmountNNType	Can contain up to 15 non negative digits
270	Line 9	Add Lines 7 and 8	USAmountNNType	Can contain up to 15 non negative digits
280	Line 10	Total underpayment for **2012**	USAmountType	Can contain up to 15 digits
290	Line 11	Multiply Line 10 by .05320	USAmountNNType	Can contain up to 15 non negative digits
300	Line 12	If Line 10 paid on or after **4/17/2013** calculation	USAmountNNType	Can contain up to 15 non negative digits
310	Line 13	Interest on underpayment of estimated taxes	USAmountNNType	Can contain up to 15 non negative digits
Part III: Regular Method				
320	Line 14	Col A, Divide Line 6 by four	USAmountNNType	Can contain up to 15 non negative digits
330	Line 14	Col B, Divide Line 6 by four	USAmountNNType	Can contain up to 15 non negative digits
340	Line 14	Col C, Divide Line 6 by four	USAmountNNType	Can contain up to 15 non negative digits
350	Line 14	Col D, Divide Line 6 by four	USAmountNNType	Can contain up to 15 non negative digits
360	Line 15	Col A, Amount of estimated tax paid	USAmountNNType	Can contain up to 15 non negative digits
370	Line 15	Col B, Amount of estimated tax paid	USAmountNNType	Can contain up to 15 non negative digits
380	Line 15	Col C, Amount of estimated tax paid	USAmountNNType	Can contain up to 15 non negative digits
390	Line 15	Col D, Amount of estimated tax paid	USAmountNNType	Can contain up to 15 non negative digits
400	Line 16	Col A, ¼ of amount on Line 3	USAmountNNType	Can contain up to 15 non negative digits
410	Line 16	Col B, ¼ of amount on Line 3	USAmountNNType	Can contain up to 15 non negative digits
420	Line 16	Col C, ¼ of amount on Line 3	USAmountNNType	Can contain up to 15 non negative digits
430	Line 16	Col D, ¼ of amount on Line 3	USAmountNNType	Can contain up to 15 non negative digits
440	Line 17	Col A, Total payment, add Line 15 and Line 16	USAmountNNType	Can contain up to 15 non negative digits
450	Line 17	Col B, Total payment, add Line 15 and Line 16	USAmountNNType	Can contain up to 15 non negative digits
460	Line 17	Col C, Total payment, add Line 15 and Line 16	USAmountNNType	Can contain up to 15 non negative digits
470	Line 17	Col D, Total payment, add Line 15 and Line 16	USAmountNNType	Can contain up to 15 non negative digits
480	Line 18	Col B, Enter amount from Line 24 of previous column	USAmountNNType	Can contain up to 15 non negative digits
490	Line 18	Col C, Enter amount from Line 24 of previous column	USAmountNNType	Can contain up to 15 non negative digits
500	Line 18	Col D, Enter amount from Line 24 of previous column	USAmountNNType	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Field Requirements
510	Line 19	Col A, Add Lines 17 and 18	USAmountNNType	Can contain up to 15 non negative digits
520	Line 19	Col B, Add Lines 17 and 18	USAmountNNType	Can contain up to 15 non negative digits
530	Line 19	Col C, Add Lines 17 and 18	USAmountNNType	Can contain up to 15 non negative digits
540	Line 19	Col D, Add Lines 17 and 18	USAmountNNType	Can contain up to 15 non negative digits
550	Line 20	Col B, Add Line 22 and 23	USAmountNNType	Can contain up to 15 non negative digits
560	Line 20	Col C, Add Line 22 and 23	USAmountNNType	Can contain up to 15 non negative digits
570	Line 20	Col D, Add Line 22 and 23	USAmountNNType	Can contain up to 15 non negative digits
580	Line 21	Col A, Subtract Line 20 from Line 19	USAmountNNType	Can contain up to 15 non negative digits
590	Line 21	Col B, Subtract Line 20 from Line 19	USAmountNNType	Can contain up to 15 non negative digits
600	Line 21	Col C, Subtract Line 20 from Line 19	USAmountNNType	Can contain up to 15 non negative digits
610	Line 21	Col D, Subtract Line 20 from Line 19	USAmountNNType	Can contain up to 15 non negative digits
620	Line 22	Col B, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNType	Can contain up to 15 non negative digits
630	Line 22	Col C, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNType	Can contain up to 15 non negative digits
640	Line 22	Col D, If Line 21 is zero subtract Line 19 from Line 20	USAmountNNType	Can contain up to 15 non negative digits
650	Line 23	Col A, Underpayment	USAmountNNType	Can contain up to 15 non negative digits
660	Line 23	Col B, Underpayment	USAmountNNType	Can contain up to 15 non negative digits
670	Line 23	Col C, Underpayment	USAmountNNType	Can contain up to 15 non negative digits
680	Line 23	Col D, Underpayment	USAmountNNType	Can contain up to 15 non negative digits
690	Line 24	Col A, Overpayment	USAmountNNType	Can contain up to 15 non negative digits
700	Line 24	Col B, Overpayment	USAmountNNType	Can contain up to 15 non negative digits
710	Line 24	Col C, Overpayment	USAmountNNType	Can contain up to 15 non negative digits
720	Line 24	Col D, Overpayment	USAmountNNType	Can contain up to 15 non negative digits
730	Line 25	Col A, Enter the date of payment	DateType	Format YYYY-MM-DD
740	Line 25	Col B, Enter the date of payment	DateType	Format YYYY-MM-DD
750	Line 25	Col C, Enter the date of payment	DateType	Format YYYY-MM-DD
760	Line 25	Col D, Enter the date of payment	DateType	Format YYYY-MM-DD
770	Line 26	Col A, Enter the number of days	IntergerType	
780	Line 26	Col B, Enter the number of days	IntergerType	
790	Line 26	Col C, Enter the number of days	IntergerType	
800	Line 26	Col D, Enter the number of days	IntergerType	
810	Line 27	Col A, Interest	USAmountNNType	Can contain up to 15 non negative digits
820	Line 27	Col B, Interest	USAmountNNType	Can contain up to 15 non negative digits
830	Line 27	Col C, Interest	USAmountNNType	Can contain up to 15 non negative digits
840	Line 27	Col D, Interest	USAmountNNType	Can contain up to 15 non negative digits
850	Line 28	Underpayment interest, add line 27 for each column	USAmountNNType	Can contain up to 15 non negative digits

Montana Form SS
Social Security Worksheet

Ref #	Line #	Description	Element Type	Field Requirements
100	Line 1	Total amount from box 5 of all SSA-1099 forms	USAmountNNType	Can contain up to 15 non negative digits
110	*Line 1*	*Total amount from box 5 of all SSA-1099 forms*	*USAmountNNType*	*Can contain up to 15 non negative digits*
120	Line 2	Multiply Line 1 by 50%	USAmountNNType	Can contain up to 15 non negative digits
130	*Line 2*	*Multiply Line 1 by 50%*	*USAmountNNType*	*Can contain up to 15 non negative digits*
140	Line 3	Total amounts from MT Form 2	USAmountNNType	Can contain up to 15 non negative digits
150	*Line 3*	*Total amounts from MT Form 2*	*USAmountNNType*	*Can contain up to 15 non negative digits*
160	Line 4	Amount from MT Form 2 and Federal Form 1040	USAmountNNType	Can contain up to 15 non negative digits
170	*Line 4*	*Amount from MT Form 2 and Federal Form 1040*	*USAmountNNType*	*Can contain up to 15 non negative digits*
180	Line 5	Add lines 2, 3 and 4	USAmountNNType	Can contain up to 15 non negative digits
190	*Line 5*	*Add Lines 2, 3 and 4*	*USAmountNNType*	*Can contain up to 15 non negative digits*
200	Line 6	Total amounts from MT Form 2	USAmountNNType	Can contain up to 15 non negative digits
210	*Line 6*	*Total amounts from MT Form 2*	*USAmountNNType*	*Can contain up to 15 non negative digits*
220	Line 7	Is the amount on Line 6 less than Line 5	BooleanTypeEither	TRUE or FALSE required
230	Line 7	Subtract Line 6 from Line 5	USAmountNNType	Can contain up to 15 non negative digits
240	*Line 7*	*Subtract Line 6 from Line 5*	*USAmountNNType*	*Can contain up to 15 non negative digits*
250	Line 8	Enter amount that corresponds to Filing Status	USAmountNNType	Can contain up to 15 non negative digits
260	*Line 8*	*Enter amount that corresponds to Filing Status*	*USAmountNNType*	*Can contain up to 15 non negative digits*
270	Line 9	Is the amount on Line 8 less than Line 7	BooleanTypeEither	TRUE or FALSE required
280	Line 9	Subtract Line 8 from Line 7	USAmountNNType	Can contain up to 15 non negative digits
290	*Line 9*	*Subtract Line 8 from Line 7*	*USAmountNNType*	*Can contain up to 15 non negative digits*
300	Line 10	Enter amount that corresponds to Filing Status	USAmountNNType	Can contain up to 15 non negative digits
310	*Line 10*	*Enter amount that corresponds to Filing Status*	*USAmountNNType*	*Can contain up to 15 non negative digits*
320	Line 11	Subtract Line 10 from Line 9	USAmountNNType	Can contain up to 15 non negative digits
330	*Line 11*	*Subtract Line 10 from Line 9*	*USAmountNNType*	*Can contain up to 15 non negative digits*
340	Line 12	Enter smaller for Line 9 or Line 10	USAmountNNType	Can contain up to 15 non negative digits
350	*Line 12*	*Enter smaller for Line 9 or Line 10*	*USAmountNNType*	*Can contain up to 15 non negative digits*
360	Line 13	Multiply Line 12 by 50%	USAmountNNType	Can contain up to 15 non negative digits
370	*Line 13*	*Multiply Line 12 by 50%*	*USAmountNNType*	*Can contain up to 15 non negative digits*
380	Line 14	Enter smaller of Line 2 or Line 13	USAmountNNType	Can contain up to 15 non negative digits
390	*Line 14*	*Enter smaller of Line 2 or Line 13*	*USAmountNNType*	*Can contain up to 15 non negative digits*
400	Line 15	Multiply Line 11 by 85%	USAmountNNType	Can contain up to 15 non negative digits
410	*Line 15*	*Multiply Line 11 by 85%*	*USAmountNNType*	*Can contain up to 15 non negative digits*
420	Line 16	Add Lines 14 and Line 15	USAmountNNType	Can contain up to 15 non negative digits
430	*Line 16*	*Add Lines 14 and Line 15*	*USAmountNNType*	*Can contain up to 15 non negative digits*
440	Line 17	Multiply Line 1 by 85%	USAmountNNType	Can contain up to 15 non negative digits
450	*Line 17*	*Multiply Line 1 by 85%*	*USAmountNNType*	*Can contain up to 15 non negative digits*
460	Line 18	Taxable Social Security, smaller of Line 16 or Line 17	USAmountNNType	Can contain up to 15 non negative digits
470	*Line 18*	*Taxable Social Security, smaller of Line 16 or Line 17*	*USAmountNNType*	*Can contain up to 15 non negative digits*
480	Line 19	Enter amount of Social Security taxable of federal return	USAmountNNType	Can contain up to 15 non negative digits
490	*Line 19*	*Enter amount of Social Security taxable of federal return*	*USAmountNNType*	*Can contain up to 15 non negative digits*
500	Line 20b	If Line 19 is less than Line 18 enter difference	USAmountNNType	Can contain up to 15 non negative digits
510	*Line 20b*	*If Line 19 is less than Line 18 enter difference*	*USAmountNNType*	*Can contain up to 15 non negative digits*
520	Line 20c	If Line 19 is greater than Line 18 enter difference	USAmountNNType	Can contain up to 15 non negative digits
530	*Line 20c*	*If Line 19 is greater than Line 18 enter difference*	*USAmountNNType*	*Can contain up to 15 non negative digits*

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Montana Form DCAC
Dependent Care Assistance Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	String64Type	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
Part I – Day Care Facilities Credit				
160	Line 1	Total credit allocated over 10 tax years	USAmountType	Can contain up to 15 digits
170	Line 2	Multiply Line 1 by .10 – annual allocated amt	USAmountType	Can contain up to 15 digits
180	Line 3	Amount to be carried forward from prior years	USAmountType	Can contain up to 15 digits
190	Line 4	Day care facilities credit for current year	USAmountType	Can contain up to 15 digits
200	Line 5	Amount claimed in the current year	USAmountType	Can contain up to 15 digits
210	Line 6	Amount to be carried forward to next year	USAmountType	Can contain up to 15 digits
220	Line 6	Provider number of person operating facility	String20Type	Maximum length is 20 characters
Part II – Dependent Care Assistance Credit				
230	Line 1	Amount of assistance furnished to employees	USAmountType	Can contain up to 15 digits
240	Line 2	Total number of employees	IntergerPosType	Must be a positive number
250	Line 3	Assistance divided by employees	USAmountType	Can contain up to 15 digits Maximum value is 6300
260	Line 4	Multiply Line 3 by.25	USAmountType	Can contain up to 15 digits Maximum value is 1575
270	Line 5	Dependent Care Assistance Credit	USAmountType	Can contain up to 15 digits
Part III – Dependent Care Information and Referral Services Credit				
280	Line 1	Amount paid providing info & referral services	USAmountType	Can contain up to 15 digits
290	Line 2	Dependent care referral credit	USAmountType	Can contain up to 15 digits
Part IV – Combined Credits				
300		Combined dependent care assistance credit	USAmountType	Can contain up to 15 digits

Montana Form DS-1
Disability Income Exclusion Calculation

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN
Retirement Disability Benefits Received for a Full Week				
140	Line 1	Multiply retirement benefits by number of weeks, primary	USAmountNNType	Can contain up to 15 non negative digits
150	Line 1	Multiply retirement benefits by number of weeks, spouse	USAmountNNType	Can contain up to 15 non negative digits
160	Line 2	Multiply $100 by number of weeks, cannot exceed $5200, primary	USAmountNNType	Can contain up to 15 non negative digits
170	Line 2	Multiply $100 by number of weeks, cannot exceed $5200, spouse	USAmountNNType	Can contain up to 15 non negative digits
180	Line 3	Smaller of Line 1 or Line 2, primary	USAmountNNType	Can contain up to 15 non negative digits
190	Line 3	Smaller of Line 1 or Line 2, spouse	USAmountNNType	Can contain up to 15 non negative digits
Retirement Disability Benefits Received for a Portion of a Week				
200	Line 4	Amount of benefits received for portion of a week, primary	USAmountNNType	Can contain up to 15 non negative digits
210	Line 4	Amount of benefits received for portion of a week, spouse	USAmountNNType	Can contain up to 15 non negative digits
220	Line 5	Multiply $20 by number of workdays benefits received, primary	USAmountNNType	Can contain up to 15 non negative digits
230	Line 5	Multiply $20 by number of workdays benefits received, spouse	USAmountNNType	Can contain up to 15 non negative digits
240	Line 6	Smaller of Line 4 or Line 5, primary	USAmountNNType	Can contain up to 15 non negative digits
250	Line 6	Smaller of Line 4 or Line 5, primary	USAmountNNType	Can contain up to 15 non negative digits
260	Line 7	Add Line 3 to Line 6, primary	USAmountNNType	Can contain up to 15 non negative digits
270	Line 7	Add Line 3 to Line 6, spouse	USAmountNNType	Can contain up to 15 non negative digits
280	Line 8	Add amount from Line 7both primary and spouse	USAmountNNType	Can contain up to 15 non negative digits
290	Line 9	Amount of MAGI before disability income, primary	USAmountType	Can contain up to 15 digits
300	Line 9	Amount of MAGI before disability income, spouse	USAmountType	Can contain up to 15 digits
310	Line 10	Add amount from Line 9 both primary and spouse	USAmountNNType	Can contain up to 15 non negative digits
320	Line 11	Income limitation amount is $15,000	USAmountNNType	Can contain up to 15 non negative digits Enumeration list Value has to be 15000
330	Line 12	Subtract Line 11 from Line 10, not less than zero	USAmountNNType	Can contain up to 15 non negative digits
340	Line 13	Partial retirement disability income exclusion, not less than zero	USAmountNNType	Can contain up to 15 non negative digits

Montana Form 2441-M
Child and Dependent Care Expense Deduction

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN
140	Line 1	Number of qualifying individuals	IntegerType	Numeric
150	Line 2	Actual amount paid during the year not to exceed limitations	USAmountType	Can contain up to 15 digits Maximum value is 4800
160	Line 3	Enter Montana Adjusted Gross Income	USAmountType	Can contain up to 15 digits
170	Line 4	Montana Adjusted Gross Income base amount, $18,000	USAmountType	Can contain up to 15 digits Enumeration list Value has to be 18000
180	Line 5	Subtract Line 4 from Line 3	USAmountType	Can contain up to 15 digits
190	Line 6	Multiply Line 5 by 50% (.50)	USAmountNNType	Can contain up to 15 non negative digits
200	Line 7	Child and Dependent Care Expense Deduction	USAmountType	Can contain up to 15 digits

Montana Form ECC
Elderly Care Credit

Ref #	Line #	Description	Element Type	Field Requirements
100		Primary taxpayers name	IndividualNameType	
110		Primary taxpayer SSN	SSNType	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	
130		Spouse taxpayer SSN	SSNType	Nine digit SSN
140		Name of Elderly Family Member	IndividualNameType	
150		Elderly family member	SSNType	Nine digit SSN
Part I - Eligibility				
160		Is elderly person related to you by blood or marriage	BooleanType	Either TRUE or FALSE required
170		Is elderly person 65 or disabled for Social Security purposes	BooleanType	Either TRUE or FALSE required
180		Does elderly person meet income qualifications	BooleanType	Either TRUE or FALSE required
190		Does Montana Adjusted Gross Income qualify	BooleanType	Either TRUE or FALSE required
Part II – Computation of allowable credit				
200	Line 1	Qualified elderly care expenses paid during the year	USAmountNNType	Can contain up to 15 non negative digits
210	Line 2	Montana Adjusted Gross Income	USAmountType	Can contain up to 15 digits
220	Line 3	Multiplier figure from table	RatioType	6 total digits, 5 fractional digits
230	Line 4	Multiply Line 1 by Line 3	USAmountNNType	Can contain up to 15 non negative digits
240	Line 5	Reduction, $50,000 single/married filing joint, $25,000 married filing separate	USAmountNNType	Can contain up to 15 non negative digits
250	Line 6	Subtract Line 5 from Line 2, not less than zero	USAmountNNType	Can contain up to 15 non negative digits
260	Line 7	Subtract Line 6 from Line 4	USAmountType	Can contain up to 15 digits
270	Line 8	Elderly Care Credit, smaller of Line 7 or $2,500/$5,000	USAmountNNType	Can contain up to 15 non negative digits

Montana Form IND
Indian Certification

Ref #	Line #	Description	Element Type	Field Requirements
100		First Name as shown on Tribal Enrollment Card	StringType	
110		Last Name as shown on Tribal Enrollment Card	StringType	
120		SSN of Tribal Member	SSNType	Nine digit SSN
130		Mailing Address	StreetAddressType	Maximum number of characters is 35
140		Mailing Address City	CityType	Maximum number of characters is 22
150		Mailing Address State Abbreviation	StateType	Use common postal 2 characters abbreviations Enumeration list of choices
160		Mailing Address Zip Code	ZIPCodeType	
170		Physical Address (not a PO Box)	StreetAddressType	Maximum number of characters is 35 Cannot be a PO Box
180		Physical Address City	CityType	Maximum number of characters is 22
190		Physical Address State Abbreviation	StateType	Use common postal 2 characters abbreviations Enumeration list of choices
200		Physical Address Zip Code	ZIPCodeType	
210		Montana Tribe of Which You are an Enrolled Member	String20Type	Maximum number of characters is 20
220		Your Tribal Enrollment Number	String20Type	Maximum number of characters is 20
230		Reservation on Which You Resided During the Year 1	String20Type	Maximum number of characters is 20
240		From and To dates resided on Reservation 1	DateType	Format YYYY-MM-DD
250		Reservation on Which You Resided During the Year 2	String20Type	Maximum number of characters is 20
260		From and To dates resided on Reservation 2	DateType	Format YYYY-MM-DD
270		Employers Business Name 1	StringType	
280		Employers Full Address 1	StreetAddressType	Maximum number of characters is 35
			CityType	Maximum number of characters is 22
			StateType	Use common postal 2 characters abbreviations Enumeration list of choices
			ZIPCodeType	
290		Self-Employed Checkbox 1	BooleanType	Either TRUE or FALSE required
300		Employer FEIN 1	EINType	Nine digit FEIN
310		From and to dates of Employment 1	DateTpe	Format YYYY-MM-DD
320		Employers Business Name 2	StringType	
330		Employers Full Address 2	StreetAddressType	Maximum number of characters is 35
			CityType	Maximum number of characters is 22
			StateType	Use common postal 2 characters abbreviations Enumeration list of choices
			ZIPCodeType	
340		Self-employed Checkbox 2	BooleanType	Either TRUE or FALSE required
350		Employers FEIN 2	EINType	Nine digit FEIN
360		From and To dates of Employment 2	DateType	Format YYYY-MM-DD
370		Employers Name 3	StringType	
380		Employers Full Address 3	StreetAddressType	Maximum number of characters is 35
			CityType	Maximum number of characters is 22
			StateType	Use common postal 2 characters abbreviations Enumeration list of choices
			ZIPCodeType	

Ref #	Line #	Description	Element Type	Field Requirements
390		Self-Employed Checkbox 3	BooleanType	Either TRUE or FALSE required
400		Employers FEIN 3	EINType	Nine digit FEIN
410		Dates of Employment 3	DateType	Format YYYY-MM-DD
420		Employers Business Name 4	StringType	
430		Employers Full Address 4	StreetAddressType	Maximum number of characters is 35
			CityType	Maximum number of characters is 22
			StateType	Use common postal 2 characters abbreviations Enumeration list of choices
			ZIPCodeType	
440		Self-Employer Checkbox 4	BooleanType	Either TRUE or FALSE required
450		Employers FEIN 4	EINType	Nine digit FEIN
460		Dates of Employment 4	DateType	Format YYYY-MM-DD
470		Date signed	DateType	Format YYYY-MM-DD

Montana Form RCYL
Recycle Credit/Deduction

Ref #	Line #	Description	Element Type	Field Requirements
100		Taxpayer name as it appears on tax return	String50Type	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	6 total digits, 5 fractional digits
Part I – Qualifications				
160	1	Was equipment purchased this year	BooleanType	Either TRUE or FALSE required
170	2	Was equipment located/operating in MT	BooleanType	Either TRUE or FALSE required
180	3	Is equipment used to produce energy	BooleanType	Either TRUE or FALSE required
190	4 A	Is equipment used to collect reclaimed material	BooleanType	Either TRUE or FALSE required
200	4 B	Is equipment used to make finished products	BooleanType	Either TRUE or FALSE required
210	4 C	Is equipment used to treat soils	BooleanType	Either TRUE or FALSE required
Part II – For equipment used in Montana				
220	1	Description and use of equipment	String255Type	Maximum length is 255 characters
230	2	Equipments date of purpose	DateType	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first $250,000	USAmountType	Can contain up to 15 digits Maximum value is 62500
260	4	Computation of credit next $250,000	USAmountType	Can contain up to 15 digits Maximum value is 37500
270	4	Computation of credit next $500,000	USAmountType	Can contain up to 15 digits Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	Can contain up to 15 digits
Part III – For qualified specialized mobile equipment used in and out of Montana				
290	1	Description and use of equipment	String255Type	Maximum length is 255 characters
300	2	Equipment date of purpose	DateType	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	Can contain up to 15 digits Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	Enter as a positive value
330	5	Total days used for the year	IntergerType	Enter as a positive value
340	6	Divide Line 4by amount on Line 5		
350	7	Computation of credit first $250,000	USAmountType	Can contain up to 15 digits Maximum value is 62500
360	7	Computation of credit next $250,000	USAmountType	Can contain up to 15 digits Maximum value is 37500
370	7	Computation of credit next $500,000	USAmountType	Can contain up to 15 digits Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	Can contain up to 15 digits
390	8	Total credit available	USAmountType	Can contain up to 15 digits
Part IV – Deduction for purchase of recycled material				
400	1	Type of recycled material purchased	String255Type	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	Can contain up to 15 digits

Montana Individual Income Tax Table

TAX YEAR: 2012

Standard Deduction Percentage: 20%

Standard Deduction Maximum
Single:	$4,200
Married filing separately:	$4,200
Married filing jointly:	$8,400
Head of Household:	$8,400

Standard Deduction Minimum
Single:	$1,860
Married filing separately:	$1,860
Married filing jointly:	$3,720
Head of Household:	$3,720

Personal Exemption $2,240

Capital Gains Tax Credit: 2%

2012 Tax Brackets and Table

If your taxable income is		Multiply Your Taxable Income By		And Subtract
More Than	**Not More Than**			
0	2,700	1% (0.010)	of taxable income	0
2,700	4,800	2% (0.020)	of taxable income	27
4,800	7,300	3% (0.030)	of taxable income	75
7,300	9,900	4% (0.040)	of taxable income	148
9,900	12,700	5% (0.050)	of taxable income	247
12,700	16,400	6% (0.060)	of taxable income	374
16,400		6.9% (0.069)	of taxable income	522

Example: Taxable income $6,800 x 3% (0.03) = $204, $204 - $75 = $129 Tax